Firm's address

Form	1041 (2010) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100			F	age 2
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fu	ınd.			
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)	1			
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2			
3	Subtract line 2 from line 1	3	_		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	ent	Copy		
5	Add lines 3 and 4	5			
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable				
•	numana (ana mana 25 af tha instructiona)	6			
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7			
-	hedule B Income Distribution Deduction				***********
1	Adjusted total income (see page 25 of the instructions)	1		81,	774
2		2			070
3	Adjusted tax-exempt interest  Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3			0,0
_	Enter any out from Cabadata A. line & (minus any allegable postion 1202 avaluation)	4			
4	* * * * * * * * * * * * * * * * * * * *	5			0
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the instructions)	3			
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss			50	E22
	as a positive number	6		50,	<u> </u>
7	Distributable net income. Combine lines 1 through 6. If zero	l _		22	200
	or less, enter -0-	7		33,	322
8	If a complex trust, enter accounting income for the tax year as				
	determined under the governing instrument and applicable local law	•		~ ~	~ ~ ~
9	Income required to be distributed currently	9		<u>33,</u>	
10	Other amounts paid, credited, or otherwise required to be distributed	10			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11		<u>33,</u>	~~ <del>~~~~</del>
12	Enter the amount of tax-exempt income included on line 11	12			<u>070</u>
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		31,	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		31 <b>,</b>	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		31 <b>,</b>	252
Sc	hedule G Tax Computation (see page 27 of the instructions)				
1	Tax: a Tax on taxable income (see page 27 of the instructions) 1a 7,218				
	b Tax on lump-sum distributions. Attach Form 4972 1b	7			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	]			
	d Total. Add lines 1a through 1c	1d		7.	218
2a	Foreign tax credit. Attach Form 1116				************
b	General business credit. Attach Form 3800	1			
	Credit for prior year minimum tax. Attach Form 8801 2c				
d	Bond credits. Attach Form 8912 2d	1			
3	Total credits. Add lines 2a through 2d	3			0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		7.	218
5	Recapture taxes. Check if from: Form 4255 Form 8611	5		······································	
6	Household employment taxes. Attach Schedule H (Form 1040)	6			<del></del>
7	Total tax. Add lines 4 through 6.				
•	Enter here and on page 1, line 23	7		7	218
***************************************	Other Information	1			No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses			X	140
ı		ייים	Mr 1		
•		i., Si	111		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any				X
_	individual by reason of a contract assignment or similar arrangement?				
3	At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority				17
	over a bank, securities, or other financial account in a foreign country?				Χ
	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the				
	name of the foreign country ▶				<b>F</b>
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a				
_	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions			ļ	X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 29 for required attachment				X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 29)				
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 29)  If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the		▶ 📙		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		▶ 📋		
9	Are any present or future trust beneficiaries skip persons? See page 29 of the instructions				X

Form 8453-F

## U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing

OMB	No.	1545-096	7	•

Department of the Treasury Internal Revenue Service	Signature for Electronic Filing		0040
	For calendar year 2010, or fiscal year beginning, and ending, and ending		2010
	ELMER H BRUNSTING DECEDENTS TR DTD Employ		fication number
	4-1-09 AS EST UTD 10-10-96   Cir	ent C	lopy
	ANITA BRUNSTING		
	TRUSTEE		
Part I Tax Retu	urn Information		
1 Total income (Form 1	041, line 9)	1	81,774
2 Income distribution de	eduction (Form 1041, line 18)	2	31 <b>,</b> 252
3 Taxable income (Form	n 1041, line 22)	3	50,422
4 Total tax (Form 1041,	line 23)	4	7,218
E Toy due of avernous	ent (Form 1041, line 27 or 28)	5	7,095
Part II Declarat	311 (FOITH 1041, 1816 27 OF 20)	<u> </u>	1,00
electronic portion of the 2010 U.	lare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the correspond S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically	with the In	ternal
electronic portion of the 2010 U. Revenue Service, and all accom consent that the return(s), inclu- consent to the IRS' sending the rejected, the reason(s) for the re-	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a uding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) ejection.	with the In m not the urn transm	ternal transmitter, itter, I also
electronic portion of the 2010 U. Revenue Service, and all accom consent that the return(s), inclu- consent to the IRS' sending the rejected, the reason(s) for the re-	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a diding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the retience ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s	with the In m not the urn transm	ternal transmitter, itter, I also
electronic portion of the 2010 U. Revenue Service, and all accom consent that the return(s), inclu- consent to the IRS' sending the rejected, the reason(s) for the re  Sign Here Signature of the	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a uding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) ejection.	with the In m not the urn transm s) is accep	ternal transmitter, itter, I also
electronic portion of the 2010 U. Revenue Service, and all accom consent that the return(s), inclu- consent to the IRS' sending the rejected, the reason(s) for the re  Sign Here  Declarat  declare that I have reviewed the collector, I am not responsible for the fiduciary will have signed this with the IRS, and have followed a frusts for Tax Year 2010. If I am	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a iding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return of the Internal Revenue Service by the Internal Revenue Ser	with the In m not the urn transment is accepted by accepted by a second by a s	ternal transmitter, itter. I also ted, and, if  m only a expresenting to be filed s and anying
electronic portion of the 2010 U. Revenue Service, and all accom consent that the return(s), inclu- consent to the IRS' sending the rejected, the reason(s) for the re  Sign Here  Signature of the Collector, I am not responsible for the fiduciary will have signed this with the IRS, and have followed as forester has any knowledge.  ERO's	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a iding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) electron.  Date  Tiduciary or officer representing fiduciary  Date  To more than the entries on Form 8453-F are complete and correct to the best of my knowledge and belief at the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or are form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and in all other requirements described in Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all info	with the In m not the urn transm s) is accept s) edge. If I a n officer reformation of the state at accompormation of	ternal transmitter, itter. I also ted, and, if  m only a expresenting to be filed s and anying i which the  ERO's SSN or PTIN
electronic portion of the 2010 U. Revenue Service, and all accom consent that the return(s), inclu- consent to the IRS' sending the rejected, the reason(s) for the re  Sign Here  Signature of the Collector, I am not responsible for the fiduciary will have signed this with the IRS, and have followed a frusts for Tax Year 2010. If I am acchedules and statements, and to preparer has any knowledge.  ERO's signature  RI	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a iding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(signation).  Date  ion of Electronic Return Originator (ERO) and Paid Preparer (see instruction)  a above estate or trust return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or is form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and in all other requirements described in Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns a laso the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of the paid preparer.  Check if also paid preparer.  Check if also paid preparer.	with the In m not the urn transmes) is accepted	ternal transmitter, itter. I also ted, and, if m only a expresenting to be filed anyling which the ERO's SSN or PTIN
electronic portion of the 2010 U. Revenue Service, and all accom I consent that the return(s), inclusionsent to the IRS' sending the rejected, the reason(s) for the re  Sign Here  Declarat  declare that I have reviewed the collector, I am not responsible for the fiduciary will have signed this with the IRS, and have followed a crusts for Tax Year 2010. If I am contended and statements, and the preparer has any knowledge.  ERO's  Signature  ERO's  Signature  RI  Firm's name (or your	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a dding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) electron.    Date   Date	with the In m not the urn transmes) is accepted	ternal transmitter, itter. I also ted, and, if  m only a expresenting to be filed s and anying i which the  ERO's SSN or PTIN
electronic portion of the 2010 U. Revenue Service, and all accom I consent that the return(s), inclu- consent to the IRS' sending the rejected, the reason(s) for the re  Sign Here Signature of the Signature of the IRS' Sending the rejected, the reason(s) for the respected, the respected that I have reviewed the collector, I am not responsible for the fiduciary will have signed this with the IRS, and have followed a frusts for Tax Year 2010. If I am schedules and statements, and the preparer has any knowledge.  ERO's Signature RI	S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically panying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I a dding this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the rete ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) electron.    Date   Date	with the In m not the urn transm s) is accept s) edge. If I a n officer reformation for Estate at accompormation of	ternal transmitter, itter. I also ted, and, if m only a expresenting to be filed anyling which the ERO's SSN or PTIN

Preparer's signature

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Prînt/Type preparer's name

Firm's name

Firm's address

Form **8453-F** (2010)

PTIN

Paid

Preparer Use

Only

Check if

self-employed

Firm's EIN

Phone no.

Date

### 2010 Form 1041-V

## Department of the Treasury Internal Revenue Service

#### What is Form 1041-V and Do You Have To Use it?

It is a statement you send with a check or money order for any balance due on Line 27 (Tax due) of the estate's or trust's 2010 Form 1041. Using Form 1041-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form 1041-V, but there is no penalty if you do not.

**Note.** Any reference in these instructions to "you" means the fiduciary of the estate or trust.

#### How To Fill In Form 1041-V

Line 1. Enter the estate's or trust's employer identification number (EIN) as shown on its return.

**Line 2.** Enter the amount you are paying by check or money order.

Line 3. Enter the name of the estate or trust.

Line 4. Enter your name and title.

**Line 5.** Enter your address exactly as shown on the estate's or trust's return. Please print clearly.

#### **How To Prepare the Payment**

- Make the check or money order payable to the "United States Treasury." Do not send cash.
- Make sure the name of the estate or trust appears on the check or money order.

- Write the estate's or trust's EIN ではいかがいのです。
- To help us process the payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX xx/100").

## How To Send In the Estate's or Trust's 2010 Tax Return, Payment, and Form 1041-V

- Detach Form 1041-V along the dotted line.
- Do not staple or otherwise attach the payment or Form 1041-V to the return or to each other. Instead, just put them loose in an envelope.
- Mail the estate's or trust's 2010 tax return, payment, and Form 1041-V to the address shown on the back that applies to you.

Mail To: DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE CENTER

OGDEN, UT 84201-0148

Form 1041-V (2010)

▼ Detach Here and Mail With Your Payment and Return ▼ OMB No. 1545-0092 **Payment Voucher** 2010 Department of the Treasury Do not staple or attach this voucher to your payment or return. Internal Revenue Service (99) 1 Employer identification number (EIN) 2 Amount you are Dollars paying by check or money order 7,095 27-6453100 3 Name of estate or trust ELMER H BRUNSTING DECEDENTS TR DTD Print or type 4-1-09 AS EST UTD 10-10-96 4 Name and title of fiduciary ANITA BRUNSTING TRUSTEE Address of fiduciary (number, street, and room or suite no.) 203 BLOOMINGDALE CIRCLE City, state, and ZIP code VICTORIA TX 77904

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

#### SCHEDULE I (Form 1041)

#### **Alternative Minimum Tax—Estates and Trusts**

► Attach to Form 1041. See the separate instructions for Schedule I (Form 1041).

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD

4-1-09 AS EST UTD 10-10-96

Employer identification number Client Copy 27-6453100

	Estate's or Trust's Share of Alternative Minimum Taxable Income		T	81,774
7	Adjusted total income or (loss) (from Form 1041, line 17)	1		<u>01,//4</u>
2	Interest	2	<u> </u>	
3	Taxes	3		
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4_		
5	Refund of taxes	5	<u> </u>	
6	Depletion (difference between regular tax and AMT)	6		
7	Net operating loss deduction. Enter as a positive amount	7_		
8	Interest from specified private activity bonds exempt from the regular tax	8		179
9	Qualified small business stock (see page 2 of the instructions)	9		<del></del>
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10		······································
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11		
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12		
13	Disposition of property (difference between AMT and regular tax gain or loss)	13		
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14		
15	Passive activities (difference between AMT and regular tax income or loss)	15		
16	Loss limitations (difference between AMT and regular tax income or loss)	16		
17	Circulation costs (difference between regular tax and AMT)	17		····
18	Long-term contracts (difference between AMT and regular tax income)	18		
19	Mining costs (difference between regular tax and AMT)	19		
20	Research and experimental costs (difference between regular tax and AMT)	20		
21	Income from certain installment sales before January 1, 1987	21	(	)
22	Intangible drilling costs preference	22		
23	Other adjustments, including income-based related adjustments	23		
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	(	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25		81,953
	Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44 26 31, 431			
27	Estate tax deduction (from Form 1041, line 19)			
28	Add lines 26 and 27	28		31,431
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29		50,522
	If line 29 is:	***************************************		

- \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.

• \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

P	## Income Distribution Deduction on a Minimum Tax Basis		
30	Adjusted alternative minimum taxable income (see page 6 of the instructions)	30	81,953
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1,891
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable		
	purposes (from Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	( <u>50,522</u> )
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	33,322
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	33,322
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	33,322
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	1,891
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	31,431

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2010)

9706					
0000000000	tule i (Form 1041) (2010) ELMER H BRUNSTING DECEDENTS TF		27-645310	0	Page
P	Income Distribution Deduction on a Minimum Tax Basis (c	ontinued)	)	· · · · ·	
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line	•			24 425
	If zero or less, enter -0-			43	31,43
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or	line 43.	Cliz	nt	Conv. 27 425
	Enter here and on line 26	<del></del>		5##L	Copy 31,431
2000000	MINI Alternative Minimum Tax			45	22,500
45	Exemption amount	1 - 1	50,522	45	42,300
46	Enter the amount from line 29	46 47	75,000		
47	Phase-out of exemption amount	48	73,000		
48 49	Subtract line 47 from line 46. If zero or less, enter -0-			49	
50	Multiply line 48 by 25% (.25)			50	22,500
51	Subtract line 49 from line 45. If zero or less, enter -0-		,,	51	28,022
52	Subtract line 50 from line 46	hae a			20,022
· ·	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the All				
	necessary). Otherwise, if line 51 is—	,			
	• \$175,000 or less, multiply line 51 by 26% (.26).				
	Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result			52	3,858
53	Alternative minimum foreign tax credit (see page 7 of the instructions)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	53	
54	Tentative minimum tax. Subtract line 53 from line 52			54	3,858
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Sche			55	7,218
56	Alternative minimum tax, Subtract line 55 from line 54. If zero or less, enter -0 Enter he				
	on Form 1041, Schedule G, line 1c			56	(
Pa	nt IV Line 52 Computation Using Maximum Capital Gains Rates				
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax	Worksheet,			
	or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing	g this part.			
57	Enter the amount from line 51			57	28 <b>,</b> 022
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the				
	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax				
	Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	50,522		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as				
	refigured for the AMT, if necessary). If you did not complete Schedule D				
	for the regular tax or the AMT, enter -0-	59			
60	If you did not complete a Schedule D Tax Worksheet for the regular tax				
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and				
	59 and enter the <b>smaller</b> of that result or the amount from line 10 of the				
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	50,522		00.00
61	Enter the smaller of line 57 or line 60		.,	61	<u>2</u> 8,022
62	Subtract line 61 from line 57		. , , , , , , , , , , , , , , , , , , ,	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 2				
	(.28) and subtract \$3,500 from the result			63	
64	Maximum amount subject to the 0% rate	64	2,300		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the				
	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax				
	Worksheet on page 27 of the Instructions for Form 1041, whichever				
	applies (as figured for the regular tax). If you did not complete				
	Schedule D or either worksheet for the regular tax, enter -0-	65	2 200		
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300		
67	Enter the smaller of line 57 or line 58	67	28,022		
68	Enter the smaller of line 66 or line 67	68	2,300	20000000	
69	Subtract line 68 from line 67	69	25,722 •	70	2 050
70	Multiply line 69 by 15% (.15)  If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line			70	3,858
74		71			
71 72			<b>.</b>	72	
72	Multiply line 71 by 25% (.25)		, , , , , , , , , , , , , , , , , , ,	14	

Add lines 63, 70, and 72

If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28)

Enter the smaller of line 73 or line 74 here and on line 52 .....

and subtract \$3,500 from the result

73

74 75 3**,**858

7,286 3,858

73

#### SCHEDULE D (Form 1041)

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2010

Department of the Treasury Internal Revenue Service Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Employer identification number Client Copy 27-6453100

Note: Form 5227 filers need to complete only Parts I and II. Short-Term Capital Gains and Losses - Assets Held One Year or Less (f) Gain or (loss) for (a) Description of property (b) Date acquired (c) Date sold (e) Cost or other basis the entire year Subtract (e) from (d) (d) Sales price (Example: 100 shares 7% preferred of "Z" Co.) (see instructions) (mo., day, yr.) (mo., day, yr.) 1a Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b 1b Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts 3 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss 4 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year (f) Gain or (loss) for the entire year Subtract (e) from (d) (a) Description of property (e) Cost or other basis (b) Date acquired (c) Date sold (d) Sales price (Example: 100 shares 7% preferred of "Z" Co.) (mo., day, yr.) (see instructions) (mo., day, yr.) 6a INVESCO VK INTERNATIONAL GRI FUNDY INHERIT 06/08/10 2,933 2,234 699 BRANDYWINE BLUE FUND 2,945 2,220 725 INHERIT VARIOUS CHEVRON CORP INHERIT 06/03/10 69,378 62,556 6,822 CITIGROUP INC 6,682 INHERIT 06/03/10 10,217 3,535 COLUMBIA MID CAP VALUE FUND 2.992 1.827 INHERIT **VARIOUS** 1,165 Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b 37,391 6b Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts 8

Capital gain distributions SEE STATEMENT 2

Carryover Worksheet

Gain from Form 4797, Part I

Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss

Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a,

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2010

185

column (3) on the back

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11

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Sche	edule D (Form 1041) 2010 ELMER H BRUNSTING	DECED!		DTD	27-6453100	Page 2
P	art III Summary of Parts I and II Caution: Read the instructions before completing this	part.	(1) Benef (see in		(2) Estate's or trust's	(3) Total
13	Net short-term gain or (loss)	13				
14	Net long-term gain or (loss):				Ol:4	0
а	Total for year	14a			Glem	Copy 50,522
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)				<u> </u>	
¢	28% rate gain	14c			F0 F00	FA FAA
15	Total net gain or (loss). Combine lines 13 and 14a	15			50,522	***************************************
	e: If line 15, column (3), is a net gain, enter the gain on Form 1041, I					
-	s, go to Part V, and <b>do not</b> complete Part IV. If line 15, column (3), i	is a net los	s, complete P	art IV and th	e Capital Loss Carryover	Worksheet, as
	essary.				·····	
	art IV Capital Loss Limitation					
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 99	0-T, Part I	, line 4c, it a tr	ust), the <b>sn</b>		,
a	The loss on line 15, column (3) or b \$3,000	4044	4 8 00 /	ppg 5	16	- 11 - 0 - 14-1
	e: If the loss on line 15, column (3), is more than \$3,000, or if Form			Form 990-	, line 34), is a loss, complet	e the Capital
00000000	s Carryover Worksheet on page 7 of the instructions to figure your					
	art V Tax Computation Using Maximum Capita n 1041 filers. Complete this part only if both lines 14a and 15 in col			amount io	entared in Dart I or Dart II an	d thara is an
	y on Form 1041, line 2b(2), and Form 1041, line 22, is more than ze		e gains, or an	arriourit is	entered in Fart i Or Fart ii an	u tilete is att
•	tion: Skip this part and complete the worksheet on page 8 of the ins		f.			
	ither line 14b, col. (2) or line 14c, col. (2) is more than zero, or	SHUCKOIIS II	·			
	toth Form 1041, line 2b(1), and Form 4952, line 4g are more than ze	aro.				
	n 990-T trusts. Complete this part only if both lines 14a and 15 are		rualified divide	ends are inc	luded in income in Part I of f	Form 990-T.
	Form 990-T, line 34, is more than zero. Skip this part and complete	-				
	col. (2) is more than zero.				,,,,	··· (···· / ··· · · · · · · · · · · · ·
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line	e 34)		17	50,422	
18	Enter the smaller of line 14a or 15 in column (2)	,				
	but not less than zero		50,522			
19	Enter the estate's or trust's qualified dividends from					
	Form 1041, line 2b(2) (or enter the qualified dividends					
	included in income in Part I of Form 990-T) 19					
20	Add lines 18 and 19 20		50,522			
21	If the estate or trust is filing Form 4952, enter the					
	amount from line 4g; otherwise, enter -0-		0			
22	Subtract line 21 from line 20. If zero or less, enter -0-	.,,		22	50,522	
23	Subtract line 22 from line 17. If zero or less, enter -0-			23	0	
	•					
24	Enter the smaller of the amount on line 17 or \$2,300			24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line					
	Yes. Skip lines 25 through 26; go to line 27 and check the "No					
	No. Enter the amount from line 23			25		
26	Subtract line 25 from line 24			26	<u>2,300</u>	
27	Are the amounts on lines 22 and 26 the same?				FO 400	
	Yes. Skip lines 27 through 30; go to line 31.	aller of line	17 or line 22	27	50,422	
	T				2 200	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)			28	2 <b>,</b> 300	
	Outdood the Office Pro				40 100	
29 20	Subtract line 28 from line 27			29	48,122	7 010
30	Multiply line 29 by 15% (.15)				30	7,218
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate S				31	
	(see the Schedule G instructions in the instructions for Form 1041	7	. , ,		, ,	
22	Add lines 20 and 24				32	7,218
32 22	Add lines 30 and 31  Figure the tax on the amount on line 17. Use the 2010 Tax Rate S					1,210
33	(see the Schedule G instructions in the instructions for Form 1041	X			33	16,623
34	Tax on all taxable income. Enter the smaller of line 32 or line 33					10,023
	series in the control of			,	i i	

G, line 1a (or Form 990-T, line 36)

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

4-1-09 AS EST UTD 10-10-96

27-6453100

-1-09 AS EST UTD 1		ses_Accete Hal	d More Than One V		453100			
Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year  (a) Description of property (Example: 100 sh. 7% preferred of "Z" Co.)  (b) Date acquired (mo., day, yr.)  (c) Date sold (mo., day, yr.)  (d) Sales price (e) Cost or other basis (see instructions)								
DWS SMALL CAP VALU		STL						
	INHERIT	VARIOUS	1,890	1,118	7			
DALLAS TX AREA RAI	~ <del></del>							
	INHERIT	06/07/10	10,057	9,875	1			
DC REV MEDLANTIC/	HELIX SER	В						
	INHERIT	06/07/10	19,800	19,010	7			
DODGE & COX INTL S	TOCK FUNI							
	INHERIT	VARIOUS	10,773	6,473	4,3			
DODGE & COX INCOME	1							
	INHERIT	VARIOUS	4,592	4,016	5			
E I DU PONT DE NEM	YOURS & CO	E E						
	INHERIT	06/03/10	7,274	4,527	2,7			
EATON VANCE TAX MA	ANAGED VAI	1						
	INHERIT	06/08/10	4,640	3,754	8			
EXXON MOBIL CORP								
	INHERIT	06/03/10	16,476	18,289	<u>-1,8</u>			
FIDELITY NEW INSIC	1	STL						
	INHERIT	VARIOUS	4,590	3 <b>,</b> 128	1,4			
FIDELITY INTER MUN	1	1			_			
	INHERIT	VARIOUS	6,229	5,986	2			
FRANKLIN FED TAX I		ADV			_			
	INHERIT	06/08/10	4,572	4,234	3			
FRANKLIN HIGH YLD	i .	ADV		4 0 7 0				
	INHERIT	06/08/10	2,288	1,972	3			
HARTFORD DIVIDEND	& GROWTH	0.0 (0.0 (1.0	2 126	0.450				
TATE OF COME	INHERIT	06/08/10	3,136	2,450	6			
HAYS TX CONS INDPI	1		21 500	20 742	1 7			
ING GLOBAL REAL ES	INHERIT TATE FUNI	06/07/10	31,500	29,742	1,7			
ING GLODAL KEAL ES	INHERIT	VARIOUS	2,946	1,763	1,1			
IN MUN PWR AGY PWI	·····		2,940	1,/03	<u> </u>			
IN MON PWR AGI FWI	INHERIT	06/07/10	30,930	30,263	6			
INVESTMENT CO OF A	MERICA CI		30,930	30,203				
INVESTMENT CO OF F	INHERIT	VARIOUS	6,007	4,420	1,5			
PERKINS MID CAP VA		VARIOUS	0,007	4,420	1,0			
FERRINS MID CAE VE	INHERIT	06/08/10	1,594	998	5			
JOHN HANCOCK INTL	CORE FD	00/00/10	1,234					
OOM HANCOCK INTE	INHERIT	06/08/10	1,941	1,671	2			
JOHNSON & JOHNSON	T14111217 T	00/00/10	<u> </u>	<i>x,011</i>				
COMMODIN & COMMODIN	INHERIT	06/03/10	8,985	7,881	1,1			
JPMORGAN CORE BONI			0,300	7,001				
Olliondin Com Dom	1 INHERIT	VARIOUS	3,952	3,702	2			
JPMORGAN HIGH YIEI				5//02	And the second second			
Olisonativ iii.dii ii.lisi	INHERIT	VARIOUS	1,343	998	3			
MFS RESEARCH INTL	FD CL I	VIIICEOOD		330				
V4.4. 44V/345U4V4	INHERIT	VARIOUS	7,566	5,156	2,4			
MONROE CNTY NY ARI				3,200	41			
TOTAL CALT INT LIST	INHERIT	06/07/10	9,357	8,990	3			
MUNDER MID CAP COR		<del></del>		0,330				
110110011 NITTO OLIT COL	INHERIT	06/08/10	2,126	1,519	6			
		1 00,00, 10		4,040	<u> </u>			

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side ELMER H BRUNSTING DECEDENTS TR DTD

Employer identification number

27-6453100

4-1-09 AS EST UTD 10-10-96 Long-Term Capital Gains and Losses-Assets Held More Than One Year (e) Cost or other basis Subtract (e) from (d) (b) Date (a) Description of property (Example: (c) Date sold (d) Sales price acquired (mo., day, yr.) 100 sh. 7% preferred of "Z" Co.) (mo., day, yr.) (see instructions) 6a MUTUAL GLOBAL DISCOVERY FD 2,251 390 INHERIT 06/08/10 2,641 NEW WORLD FUND CL F1 762 INHERIT VARIOUS 1,976 1,214 OPPENHEIMER INTL HOND FUND 1,923 1,684 239 INHERIT VARIOUS OPPNHMR CMD STRAT TTL TRN QL Y 3,735 2,946 789 INHERIT VARIOUS PIONEER FUND CL Y 7,550 5,200 2,350 INHERIT **VARIOUS** PIONEER CULLEN VAIUE FUND CL 2,904 698 INHERIT 06/08/10 3,602 PROCTER & GAMBLE 06/03/10 18,600 14,216 4,384 INHERIT T ROWE PRICE BLUE CHIP GROWTH 3,154 06/08/10 2,336 818 INHERIT T ROWE PRICE EQUITY INCOME FD 3,907 1,976 INHERIT VARIOUS 5,883 T PRICE SUMMIT MUNI INTERM FD 257 INHERIT 06/08/10 5,088 4,831 T ROWE PRICE NEW INCOME FUND INHERIT VARIOUS 3,884 3,498 386 TAX EXEMPT BOND FD F1 \ AMER CL INHERIT 06/08/10 5,103 4,697 406 THORNBURG LTD TERM MUNI FUND 3,954 3,779 175 INHERIT 06/08/10 THORNBURG INVT TR VALUE FD 2,192 1,211 INHERIT 3,403 VARIOUS UNIV TX PERM UNIV FD RFDG 5,503 5,582 -79INHERIT 06/07/10

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

#### **SCHEDULE E** (Form 1040)

#### Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

Attachment Sequence No

### T-0.9 AS EST UTD 10-10-96    First   Improve or Lose Form Rental Real Estate and Royalties Note. If you are in the business of entiting personal property, uso Schedule Cor CEE (see page E.S.). If you are an individual, report form rental innover or basis from Form 4356 on page 2, line 40.    List the type and address of each rental real estate property:   SARVILAND   2 cm and address of each rental real estate property:   SARVILAND   2 cm and address of each rental real estate property:   SARVILAND   1.0WA   2 cm and address of each rental real estate property:   SARVILAND   2 cm and address of each rental real estate property:   SARVILAND   2 cm and address of each rental real estate property:   SARVILAND   2 cm and address of each rental real estate property:   SARVILAND   2 cm and address of each rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   SARVILAND   2 cm and address of rental real estate property:   2 c	I	ne(s) shown on return ELMER H BRUNSTING 1 1-1-09 AS EST UTD 1					Cl	ient	CO	py	r	
Little the type and address of each rental real estate property:   2 For each main and estate property   Vea   No.		art I Income or Loss F	rom Ren	ital Real Estate and	•	•	in the business of r	enting p	ersonal	ргоре	ty, use	<del></del>
FARMLAND   State Online 1, 4 day over your family complete   FARMLAND   State Online 1, 4 da	1	-				01110 01 10	T	~~~~			Yes	No
A   LOWA		-										
Properties	Α	IOWA							•			
B							purposes for more	than the g	reater of:	A		X
C							• 14 days <b>or</b>					
C   C   C   C   C   C   C   C   C   C	В						10% of the total	days rent	ed at			
Rents received							fair rental value	?		В		
Income:							(See page E-3)					
Properties	C											
A 8 C (Add columns A, 8, and C)  4 Royalites received 4 4 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4				······································				····•		<u> </u>	<u> </u>	<u> </u>
3 Rents received	Inc	come:			Properties			_	1	otals		
4 Repairs received. 4					<u> </u>		С	4	Add colui			***************************************
Expenses: 5	3	Rents received		26,685					ļ		<u>26,</u>	<u>685</u>
5 Auto and travel (see page E-4)	***************************************		4					4				
6 Auto and travel (see page E-4)		-										
7 Cleaning and maintenance 7 8 Commissions 9 1 Insurance 9 9 Insurance 9 Insurance 9 9 Insurance 9 Insu					·····························			_				
8 Commissions 8 8 9 Insurance 9 9 1 10 Legal and other professional fees 10 Legal and other professional fees 11 Management fees 11 1						_		-				
9 Insurance								_				
10 Legal and other professional fees 11 Management fees 12 Mortgage interest paid to banks, etc. (see page E-5) 12 Losses. All files 5 through 18 15 Supplies 16 Taxes 16 Cher (list) ▶ 18 19 Add lines 5 through 18 19 2,672 10 Depreciation expense or depletion (see page E-5) 20 Depreciation expense or depletion (see page E-5) 21 Total expenses. Add lines 19 and 20 21 Losses. Add lines 19 and 20 22 Income or (loss) from rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 6198 22 24 Quantity of the cauties on line 2 from 6198 23 Deductible rental real estate loss. Caution. Your rental real es			<del></del>									
11 Management fees 11 12 Mortgage interest paid to banks, etc. (see page E-5) 12 13 Other interest 13 14 Repairs 14 15 Supplies 15 16 Taxes 16 16 2,672 17 Utilities 17 18 Other (list) ▶ 18 19 Add lines 5 through 18 19 2,672 10 Depreciation expense or depletion (see page E-5) 20 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 18 Joint expenses. Add lines 19 and 20 21 19 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 11 Joint expenses. Add lines 19 and 20 21 12 Joint expenses. Add lines 19 and 20 21 13 Joint expenses. Add lines 19 and 20 21 15 Joint expenses. Add lines 19 and 20 21 16 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 18 Joint expenses. Add lines 19 and 20 21 19 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 10 Joint expenses. Add lines 19 and 20 21 15 Joint expenses. Add lines 19 and 20 21 16 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 17 Joint expenses. Add lines 19 and 20 21 18 Joint expenses. Add lines 19 and 20 21 18 Joint expenses. Add lines 19 and 20 21 18 Joint expenses. Add lines 19 and 20 21 18 Joint expenses. Add lines 19 and 20 21 19			<u> </u>					-				
12 Mortgage interest paid to banks, etc. (see page E-5)		- · ·						_				
etc. (see page E-5)			11					-				
13 Other interest 13   14   Repairs   14   15   Supplies   15   15   15   16   Taxes   16   2 , 672   17   Utilities   17   Utilities   18   18   18   19   Add lines 5 through 18   19   2 , 672   19   20   Depreciation expense or depletion (see page E-5)   20   21   7   7   7   7   7   7   7   7   7	12	-										
14 Repairs			-					12				
15 Supplies							ммания	-				
16 Taxes 16 2,672   17   18 Other (list) ► 18   19   2,672   19   2,672   19   2,672   19   2,672   19   2,672   19   2,672   19   2,672   20   20   20   21   Total expenses. Add lines 19 and 20   21   2,672   22   Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198   22   24,013   22   24,013   23   24   25   26   25   26   26   26   26   27   27   27   27								-				
17 Utilities				0 670				-				
18 Other (list) ▶				2,672	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			-				
19 Add lines 5 through 18			17					-				
19 Add lines 5 through 18	18	Other (list)						-				
20 Depreciation expense or depletion (see page E-5)			18		<del></del>			-				
20 Depreciation expense or depletion (see page E-5)	<del>_</del>	Add Eng. 5 th and 40		2 672				-			2	670
depletion (see page E-5)		<del>-</del>	79	2,012		_	·····	19	<b> </b>			012
21 Total expenses. Add lines 19 and 20 21 2,672  22 Income or (loss) from rental real estate or royalty properties.  Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198 22 24,013  23 Deductible rental real estate loss.  Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 23	20							00				
22 Income or (loss) from rental real estate or royalty properties.  Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198  23 Deductible rental real estate loss.  Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2  24 Income. Add positive amounts shown on line 22. Do not include any losses must complete line 43 on page 2  25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here  26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2  27 Paperwork Reduction Act Notice, see your tax return instructions.  BRILINSFRedWell Entirorm 1040) 2016	24	, , , , , , , , , , , , , , , , , , , ,		2 672				20				
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estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22	Income or (lose) from rental real										
or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	Mv dia											
a (loss), see page E-5 to find out if you must file Form 6198												
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23 Deductible rental real estate loss.  Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2  Income. Add positive amounts shown on line 22. Do not include any losses			22	24-013			•					
Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2  24	23	-						┨				
E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2  23 (  24 24,013  25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or For Paperwork Reduction Act Notice, see your tax return instructions.  BRIIN Schedule E.(Eprim 1040) 2016												
8582. Real estate professionals must complete line 43 on page 2  23 (  24   Income. Add positive amounts shown on line 22. Do not include any losses  25   Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here  26   Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or For Paperwork Reduction Act Notice, see your tax return instructions.  BRIIN Schedule E(Eprim 1040) 2016		•										
must complete line 43 on page 2												
Income. Add positive amounts shown on line 22. Do not include any losses			23	ov		¥						
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2  26 24, 013  For Paperwork Reduction Act Notice, see your tax return instructions.  BRIIN Sphedole E.(Eprim 1040) 2016	24	, , , ,			<u> </u>			24			24.	013
Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2  24, 013  For Paperwork Reduction Act Notice, see your tax return instructions.  BRIIN Sphedole E. (Eprim 1040) 2016		•		-					<u>′</u>		/	
Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2		Total rental real estate and royalty	income or	(loss). Combine lines 24	and 25. Enter the res	ult here. I	f	<del>-</del>	<b>)</b>			
For Paperwork Reduction Act Notice, see your tax return instructions.  BRUN \$Phediale 五(在) mm 1040) 2010		Form 1040NR, line 18. Otherwise, in-	do not app clude this a	ly to you, also enter this an Imount in the total on line 4	nount on Form 1040, 1 on page 2	line 17, o		26			24,	013
		Paperwork Reduction Act Notice, see					[	BRUN <b>S</b>	FINE UIG	55(F4)	m 1040	) 2010

		$\Box$	Final K-1 Amende	d K-1	<b>66111</b> OMB No. 1545-009
Schedule K-1 (Form 1041)	2010	P	art III Beneficiary's Sh Deductions, Cre		Current Year Income, nd Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2010, or tax year beginning	1	Interest income	11	Final year deductions
	and ending	2a	Ordinary dividends		ient Copy
Beneficiary's Share Credits, etc.	of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends 2,857		
·		3	Net short-term capital gain		
A Estate's or trust's employer ide	n About the Estate or Trust	4a	Not long term popital agin		
A Lotate a of austa employed fice	· ·	""	Net long-term capital gain		
27-6453100		4b	28% rate gain	12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured section 1250 gain	<u> </u>	179
		40	Officeaptured Section 1200 gain	IJ	179
4-1-09 AS EST	STING DECEDENTS TR DTD T UTD 10-10-96	5	Other portfolio and nonbusiness income		
C Fiduciary's name, address, city	, state, and ZIP code	6	Odioski		
ANITA BRUNSTI	ING		Ordinary business income		
TRUSTEE		7	Net rental real estate income		
203 BLOOMINGE			24,013	13	Credits and credit recapture
VICTORIA	TX 77904	8	Other rental income		
		9	Directly apportioned deductions		
D Check if Form 1041-T was	filed and enter the date it was filed				
		-		14	Other information 2,070
E Check if this is the final Fo	orm 1041 for the estate or trust			A	2,070
Glock if allo to allo linia. Fe	in the state of dust	10	Estate tax deduction	B	90
Part II Informatio	n About the Beneficiary		1	E	7,239
F Beneficiary's identifying numbe	er				
481-30-4685	the state of ZID of	-		H *	STM
<b>G</b> Beneficiary's name, address, ci	ity, state, and ZIP code				
NELVA BRUNSTI					
13630 PINEROC HOUSTON	CK LN TX 77079-5914	1	ee attached statement for add		
UOOSION	17 //0/9-5914		<b>te.</b> A statement must be attac neficiary's share of income an		
		•	luctions from each business,		• • •
			er rental activity.	TOTAL TO	
			MARTIN AND A SAME SAME SAME SAME SAME SAME SAME SA		P. W. C
		Only			
		Jse (	· · · · · · · · · · · · · · · · · · ·		
		For IRS Use Only			
H X Domestic beneficiary	Foreign beneficiary	For			

# 9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 Federal Statements

27-6453100

FYE: 12/31/2010

### Statement 1 - Form 1041, Page 2, Question 1 - Tax Exempt Incoment Conv

Payer		Municipal Bond		Private vity Bond
EDWARD JONES	\$	1,891	\$	179
	\$	1,891		179
TOTAL TAX-EXEMPT INCOME		dan kananan da		2,070
Statement 2 - Schedule D	, Part II, Line 9 - Capital Gain	Distributions	•	
Descrip	otion		A	mount
			Ś	185
EDWARD JONES			Ψ	

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

FYE: 12/31/2010

Federal Statements NELVA BRUNSTING 481-30-4685

**Client Copy** 

#### Schedule K-1, Box 14, Code H - Other Information

Description

BUSINESS AND RENTAL ACTIVITY DETAIL: FARMLAND INCOME

24,013

Amount

BRUNSTING003510

#### **Estimate Worksheet**

Form **1041** 

For calendar year 2011, or tax year beginning

and ending

2010

Name

ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Taxpayer Identification Number

Client Copy

Record of Estimated Tax Payments (see 1041-ES instructions for correct payment due dates)

Payment number	(a) Due Date	(b) Amount Due	(c) Date Paid	(d) Amount Paid
1	04/18/11	1,780		
2	06/15/11	1,780		
3	09/15/11	1,780		
4	01/17/12	1,780		
Total	<u> </u>	7,120		

#### Calculation of 1041-ES Payments

1	Enter adjusted total income expected in 2011		1	
2	Enter any expected income distribution deduction	2		
3	Enter any estate tax deduction	3		
4	Enter exemption (see instructions)	4		
5	Add lines 2 through 4		5	
6	Taxable income of estate or trust. Subtract line 5 from line 1			
7	Figure your tax on line 6			7,218
8	Alternative minimum tax			
9	Add lines 7 and 8. Include any tax on lump-sum distributions from Form 4972			7,218
10	Credits (see instructions)			
11	Subtract line 10 from line 9. If zero or less, enter -0-			7,218
12	Other taxes (see instructions)			
13	Income tax withheld and estimated to be withheld during 2011 and other refundable credits			123
14	Rounding amount			25
15	Balance			7,120
16	Less amount of current year overpayment applied to next year's estimates		16	
17	Less amounts already paid towards next year's estimates		17	
18	Total estimates for next year		18	7,120

Form 1116

### Form 1116 Page 1 Detail Worksheet

2010

For calendar year 2010, or tax year beginning

and ending

Clenta@opyation Number

Name

ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

27-6453100

Category of income	PASSIVE INCOME			Regular Tax	Regular Tax X Alternative Minimum Tax		
Name of foreign country	VARIOUS	1					
1a Gross income: (1)				***************************************			
Other income	3,060						
Qualified dividends	2,857	-					
Short-term capital gain / loss							
Long-term capital gain / loss	185						
2 Expenses definitely related							
3a Certain itemized deductions	-				**************************************		
3b Other deductions							
3c Add lines 3a and 3b							
3d Gross foreign source income	6,102	:		i			
3e Gross income from all sources							
3f Divide line 3d by line 3e	0.0690						
3g Multiply line 3c by line 3f							
4a Home mortgage interest							
4b Other interest expense							
5 Losses from foreign sources							
Deductions not definitely related							
(Add lines 3g, 4a, 4b, and 5)							
8 Foreign taxes paid or accrued	90						
Fiduciary share (2)	0.0000 %	%	%	%	%	%	

BR(1) Gross income is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule. (2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

Form 1116

#### Form 1116 Page 1 Detail Worksheet

and ending

2010

Name

ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

Clentale opytation Number

27-6453100

Category of income	PASSIVE INCOME			Regular Tax _		Alternative Minimum Tax	
Name of foreign country	VARIOUS	<u> </u>	1				
a Gross income: (1)							
Other income	3,060						
Qualified dividends	2,857						
Short-term capital gain / loss							
Long-term capital gain / loss	185						
Expenses definitely related							
a Certain itemized deductions				200			
Other deductions							
Add lines 3a and 3b							
d Gross foreign source income	6,102						
Gross income from all sources	88,408						
Divide line 3d by line 3e	0.0690						
Multiply line 3c by line 3f					·		
Home mortgage interest	and control of the co						
Other interest expense							
Losses from foreign sources							
Deductions not definitely related							
(Add lines 3g, 4a, 4b, and 5)							
Foreign taxes paid or accrued	90						
Fiduciary share (2)	0.0000 %	%	%	%	%		

BR(1) Gross income is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule.

(2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

For calendar year 2010, or tax year beginning

For Calendar Year 2010 or fiscal year beginning, and ending for Calendar Year 2010 or fiscal year beginning, and ending						
***************************************	ne of		Dept. of Revenue No.	Check one:		
Est	ate o	rTrust 4-1-09 AS EST UTD 10-10-96		Estate		
		Address, and Title of Fiduciary	Federal Identification No.			
		ra brunsting	Clien	t Copye Trust		
		BLOOMINGDALE CIRCLE	27-6453100	X Complex Trust		
		TORIA TX 77904	lowa County in which	1		
*************	<del>~~~~~~~</del>	STEE	estate is pending	Bankruptcy Estate		
		of Attorney, Address (Number and Street), City, State, and Zip Code  DACE KUNZ-FREED		If trust, check one:		
		OO ST MARYS LANE, SUITE 230	Probate No.	X Testamentary		
		· ·	Flobate No.			
HOUSTON TX 77079  Attorney's Phone Number 800-229-3002						
Auth	oriza	tion is granted to the attorney listed above to receive confidential tax information ur				
		epresentative before the lowa Department of Revenue and to make written or oral				
		or returns been filed for this estate or trust? Yes $X$ No S Is Income Tall amended IA 1041? Yes $X$ No S Is an Iowa 70	ix Certificate of Acquittance requested?  Of being filed? Yes $X$ No	Yes X No		
is th	***************************************		777.7			
		Dividends. Enter full amount.	_			
	2.	Interest	2.			
Ш	! ₄	Interest Income from partnerships and other fiduciaries. Attach supporting schedule.  Net rents and royalties	3. 24 013			
NCOME	. T.	Net rents and royalties  Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040.	5.			
Š	6.	Net gain (loss) from capital assets				
-		Ordinary gains (losses). Attach federal form 4797.	7.			
	8.	Other income. State nature of income.	8			
	9.	Total income. Add lines 1 through 8.	9.	24,013▲		
		Interest. Enter on Schedule D, page 2.				
		Taxes. Enter on Schedule D, page 2.	11. 89			
		Fiduciary fees. Enter on Schedule D, page 2.				
Ø	13.	Charitable deduction from income in compliance with Will or Trust instrument.				
SNC		Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.				
O.E.		Other deductions not subject to 2% floor. Enter on Schedule D, page 2.				
2		Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2		89▲		
voucher here.			- '''			
che C	19.	Balance. Subtract line 17 from line 9  Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.	19. 23,924			
id vo		Federal estate tax attributable to income in respect of a decedent (fiduciary's share				
int an	21.	Total. Add lines 19 and 20.	21	23,924		
Staple payment ar	22.	Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final	return 22	0_		
ple p	Re	sidents complete lines 23-32. Nonresidents complete Schedule C and enter on line	e 32.			
***	, 23.	Compute tax from rate Schedule E, page 2.	230			
. 2		lowa lump sum tax. Attach federal Schedule 4972.		•		
ESIDENT		Iowa minimum tax. Attach IA 6251,		0		
		Tax before credits. Add lines 23 through 25.		<u> </u>		
SI	27.	Personal exemption credit. This is a nonrefundable credit.	27. 40.00			
	20.	Out-of-state tax credit. Attach copy of out-of-state return and Schedule IA 130				
ŭ	30	Other credits. Attach IA 148 Tax Credits Schedule.	29			
		Total credits. Add lines 27 through 30.				
ш		Tax liability. Residents subtract line 31 from 26. Nonresidents enter amount from I				
	33.	Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	33. 🖸			
 	34.	Refund. If line 33 is larger than line 32, enter the difference.	.,,, 34			
ΣĄ	35.	Amount due. If line 33 is less than line 32, enter the difference	, , . ,	U		
	- F-	Mail to: Fiduciary Return Processing, Iowa Department of Rev	enue, PO Box 10467, Des Moine	s, IA 50306-0467		
Ĭ	exa	CLARATION: The undersigned hereby certifies and declares that this return, and a unined; that to the best knowledge and belief of the undersigned, it is a true, correct the income tax law of the State of lowa and the rules and regulations issued under closed to tax officials of another state or of the United States for tax administrative	any scriedules of papers attached hereto, hot, and complete return for the taxable year	as required		
Щ	by dis	tne income tax law of the State of lowa and the rules and regulations issued under closed to tax officials of another state or of the United States for tax administrative	authority thereof. Note: State tax informatic purposes.	n may be		
_	' Sigi	nature of fiduciary or officer representing fiduciary		Date		
Z.	•		) NORTH MAIN AVENUE	Date		
(C)	, <u> </u>	RICHARD K RIKKERS CPA 42-1277139 SIC	DUX CENTER, IA 51250-1824	04/14/11		

ELI	MER H BRUNSTING DECEDENTS TE	R DTD 2	27-64	53100	Fiduc	iary Sche	dule	s A, B, (	C, D, and E
	nedule A - Background Information: Answer	***************************************						······································	
	Date estate was opened or created:	• •	•		Date of dece	edent's death:			
	Decedent's business or occupation:	<u></u>		4. [	Decedent's a	age at death:			
5.	Was a decedent's final return filed? Yes No	)		6. I	Did will of de	cedent create tr	ust?	Yes	No
7.	Did decedent file IOWA return(s) up to the date of death	? Yes	No If	no, attach e	arnings sta	tement or explar	lien	How OP	Σ
	Enter decedent's name, address, and SSN:				······································				<u> </u>
_									
	Name and Social Security No. of decedent's spouse, if any:								
	Enter name(s) of executor(s):			-					
11.	Enter date(s) and amount(s) of executor's fees paid to e Had federal audit been made on prior returns of deceder	xeculor(s):	er from 1010	Von	Y No to	an audit naw in	the pro	200002	Yes X No
12.	Have expenses of administration or selling expenses be	on doducted for	n iiusi: fodoral o	tate tay ou	127 MO 19	Voc X No	tite bic	Cess: [	1162 27 140
	Did you as fiduciary withhold on income distributions ma				Yes				
	Does the estate/trust elect to recognize the gain or loss						Yes	X No	
				-					
Sc	hedule B - Beneficiaries' Shares of Income	e and Credit	s: Attach	additional pa	ges as necess	sary. In lieu of Sch	. B, atta	ch federal Sch	ı. K-1.
		Beneficia			ciary B	Beneficiar		7	TOTALS
	Names of each beneficiary 1.	SEE SO	CHEDU	LE K-	l EQUI	VALENT (S	3)	_	
2.	Social Security Number 2.							_	
3.	Address 3.					***************************************		_	
4.	Iowa resident (Yes/No) 4.								
5.	Net short-term capital gain 5.							<u> </u>	
	Net long-term capital gain (100%) 6.								
	Depreciation and depletion								00 004
	Ordinary income subject to lowa income tax 8.								23,924
	Income not subject to lowa income tax 9.								
10.	Excess deductions 10.								
	REGARDING IOWA NONRESIDENT INCOME					ı			
	lowa income tax withheld, if any 11.	<u> </u>					<del></del>		
	Withholding agent's identification number 12.		T Cala	dula D	Cymlana	tion of Even			
	nedule C - Computation of Nonresident's T	ax	1 .	eaule D -	-	tion of Expe	enses	1	A 4
1.	Federal taxable income from federal 1041	50 422	Line		Expi	anation			Amount
2	(include ESBT income) 1.	50,422	No. 11	ጥለል ድ.	YDENICE	- STMT	1		89
۷.	Interest and dividends from federal securities 2.  Balance. Subtract line 2 from line 1. 3.	50,422		IAA E	ALENSE	- SIMI	<u>.                                    </u>	+	0 9
			<b> </b>						· · · · · · ·
	Deduction taken for lowa state income tax 4.		-						
J.	Interest and dividends from foreign, state, and municipal securities 5.	2,070	ļ		······································				
6	municipal securities 5. Exemption credit from federal 1041 6.	100							
	Adjusted taxable income. Add lines 3 through 6. 7.	52,592							
	Compute tax on the amount shown on line 7		ļ		······································				
۷.	using Schedule E. 8.	3,137							····
9.	Personal exemption credit 9.			***************************************					
	Tax before being prorated 10.					***************************************		***************************************	······································
	Nonresident percentage. Divide amount on line			•	1				
	22, page 1, by amount on line 7, Schedule C.		Sche	dula F -	Tax Rate	26			
	This may not be greater than 100.0%.	0.00%	1	e Income	iax itau	<b>7</b>			Of Excess
12.	Multiply line 10 by percentage on line 11. 12.	:	1		Not Over			Tax Rate	Over
	Iowa lump-sum tax: Attach federal Schedule 4972. 13.		1	\$0	\$1,428	\$0.00	+	(0.36%	x \$0)
	lowa minimum tax: Attach IA 6251. 14.		\$1,4 \$2,8		\$2,856 \$5,712	\$5.14 \$15.42	+	(0.72% (2.43%	x \$1,428) x \$2,856)
	Balance. Add lines 12, 13, and 14. 15.		\$5,7	12	\$12,852	\$84.82	4	(4.50%	x \$5,712)
	Motor fuel tax credit. Attach IA 4136. 16.	1	\$12.8	52	\$21,420	\$406.12	+	(6.12%	x \$12,852)
17.	Other credits 17.	I	\$21,4 \$28,5		\$28,560 \$42,840	\$930.48 \$1,393.15	+	(6.48% (6.80%	x \$21,420) x \$28,560)
	Total credits. Add lines 16 and 17. 18.		\$42,8		\$64,260	\$2,364.19	+	(7.92%	x \$42,840)
	Total tax liability. Subtract line 18 from line 15.		\$64,2	60	over	\$4,060.65	+	(8.98%	x \$64,260)
	Enter on line 32, page 1. 19.							60	3-001b (03/23/11)
									,

### Iowa Schedule K-1 Equivalent

Form IA 1041	iowa ocheda	ne it Liquivalent	2010
-	For calendar year 2010, or tax year beginning	, and ending	
Name of trust			Amended K-1
ELMER H BRUNS	STING DECEDENTS TR DTD		
4-1-09 AS EST	r urd 10-10-96	Client	CODMnal K-1
Beneficiary's identifying no	umber ▶ 481-30-4685	Estate's or trust's EIN ▶ 27-6453100	
Beneficiary's name, address	, and ZIP code	Fiduciary's name, address, and ZIP code	
		ANITA BRUNSTING	
NELVA BRUNST	ING	TRUSTEE	
13630 PINERO	CK LN	203 BLOOMINGDALE CIRCLE	
HOUSTON	TX 77079-5914	VICTORIA TX 7	7904
Resident state:	TEXAS		
	Enter the following items on the state inco	me tax return of the above named individual.	

1 1	Beneficiary's Share of Federal Taxable Income	1	31,252	This data presented for information only
ı	income	***************************************		
2	Interest	2		Schedule B, Part I, line 1 or IA 126, line 2
3	Ordinary dividends	3		Schedule B, Part II, line 3 or IA 126, line 3
4 a	Net short-term capital gains4	а		Form IA 1040, line 6 or IA 126, line 6
b		b		Form IA 1040, line 6 or IA 126, line 6
5	Business / Nonpassive		,	
а	Income 5	a		
b	Depreciation	b		Net amount to: Form IA 1040, line 10 or
C	Depletion	c		Form IA 126, line 10
ď		d		
6	Rental and Passive			
а	Income 6	a	23,924	
b	Depreciation	b		Net amount to: Form IA 1040, line 10 or
C	Depletion	C		Form IA 126, line 10
đ	Amortization	d		
7 I	Distributions in the Final Year of Estate / Trust			
a	Excess deductions on termination 7	a		Schedule A, line 21
b	*****************	b		Form IA 1040, line 6 or IA 126, line 6
C	Long-term capital loss carryover	C		Form IA 1040, line 6 or IA 126, line 6
d		d		Form IA 1040, line 24 or IA 126, line 24
8 1	Tax Preference Items			
а	Accelerated depreciation8	a		Form IA 6251
þ	Depletion	b		Form IA 6251
C	Amortization	C		Form IA 6251
d		d	179	Form IA 8801
9 (	Other Items			
а	Tax-exempt interest 9			This data presented for information only
b	Estate tax deduction	b		This data presented for information only
C	Withholding	С		This data presented for information only

Additional Information:

### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

Iowa Statements

FYE: 12/31/2010

### Statement 1 - Form IA 1041, Page 2, Schedule D - Taxes Client Copy

Description	An	nount
PAGE 1 - TAX EXPENSE	\$	0
FEDERAL TAXES PAID ALLOCATED TO NON-IOWA INCOME		123 -34
TOTAL IOWA TAX EXPENSE	\$	89

Department of the Treasury-Internal Revenue Service

401	Amended U.S. Individual Income Tax Return
er 2010)	➤ See separate instructions.

(Rev. December 2010)		▶ Se	e separ	ate instructions.			<u> </u>
This return is for calendar ye	ar X 2010	2009 2008	3 [	2007			
Other year, Enter one: calenda	aryear <b>o</b> i	fiscal year (month an	d year	ended):			
Your first name and middle initial		Your last name				Your social secu	urity number
NELVA E		BRUNSTI.	NG			481-30-	4685
If a joint return, your spouse's first nam	ne and middle initial	Your spouse's last	name			Your spouse's s	ocial security number
Your current home address (number at 13630 PINEROCK		D. box, see page 5 of instru	ctions.		Apt. no.	Your phone numbe	r
Your city, town or post office, state, and HOUSTON		reign address, see page 5 77079-5914	of instruc	tions.			
Amended return filing status	·····		not char	naina vour filina status		***************************************	<del></del>
Caution. You cannot change y		•					
X Single	Married filing jo			separately			
Qualifying widow(er)	Management .	· · · · · · · · · · · · · · · · · · ·	-	is a child but not your d	enendent see n	age 5 of instructio	ns )
			2010011	A. Original amount		change -	:10,/
Use Part III on the I	back to explain any	changes		or as previously	amount	of increase	C. Correct
Income and Deductions	<b>3</b>	***************************************	T -	adjusted (see page 6)		ecrease) – n in Part III	amount
1 Adjusted gross income (see pa		et operating loss					
(NOL) carryback is included, cf	•	<b>▶</b> □	1	90,6	81		90,681
2 Itemized deductions or standar	.,,,,,,,,,	of instructions)	2	7,1		24,266	31,366
3 Subtract line 2 from line 1			3	83,5	······································	-24,266	59,315
4 Exemptions. If changing, cor	mplete Part I on the ba	ck and enter the					
amount from line 30(see pag	-		4	3,6	50		3,650
5 Taxable income. Subtract I		· · · · · · · · · · · · · · · · · · ·	5	79,9		-24,266	55,665
Tax Liability							
6 Tax (see page 8 of instruct	ions). Enter method u	sed to figure tax:	1 1		}	***************************************	
QDCGTW	,	•	6	14,4	55	-6,062	8,393
7 Credits (see page 8 of instruction	ons). If general business	credit carryback					
is included, check here		· · · · · · · · · · · · · · · · · · ·	7		o o	}	
8 Subtract line 7 from line 6.			8	14,4	55	-6,062	8,393
9 Other taxes (see page 8 of			9		0		
10 Total tax. Add lines 8 and 9			10	14,4	55	-6,062	8,393
Payments							
11 Federal income tax withheld an	d excess social security	and tier 1 RRTA					
tax withheld (if changing,	see page 8 of instruc	tions)	11		0		
12 Estimated tax payments, in	cluding amount applic	ed from prior year's					
return (see page 9 of instru	ctions)		12	11,3	50		11,360
13 Earned income credit (EIC)	(see page 9 of instru	ctions)	13		0		
14 Refundable credits from	Schedule M or Form(s)	2439 4136					
	8812 8839	3863 8885 or					
other (specify):		*****	14		0		
15 Total amount paid with requ	uest for extension of t	me to file, tax paid wit	th origin	al return, and additiona	l		ı
tax paid after return was file	ed (see page 10 of ins	tructions)	, ,			15	3,095
16 Total payments. Add lines 1				<u> </u>		16	14,455
Refund or Amount You	Owe (Note, Alloy	v 8-12 weeks to p	rocess	s Form 1040X.)			
17 Overpayment, if any, as she	own on original return	or as previously adju-	sted by	the IRS (see page 10			
of instructions)		,				17	
18 Subtract line 17 from line 16						18	<u>14,455</u>
19 Amount you owe. If line 10				· · · ·		19	
20 If line 10, column C, is less		difference. This is the	e amou	nt <b>overpaid</b> on this retu	ırn	20	6,062
21 Amount of line 20 you want						21	6,062
22 Amount of line 20 you want	applied to your (ent	er year):	es	timated tax 22			
					(	Complete and sig	n this form on Page 2.

For Paperwork Reduction Act Notice, see page 11 of instructions.

Form **1040X** (Rev. 12-2010)

	-
•••	•
Page	_

### Part I Exemptions

٠.	9997	 	 
~	 44.4	 	 

Complete this part only if you are:							
Increasing or decreasing the number of exemptions (personal and decreasing the number of exemptions)		•		•	-		
Increasing or decreasing the exemption amount for housing individual	als displa	ced by a Midweste  A. Original nun		ter in 2008 or 2009 	·		
See Form 1040 or Form 1040A instructions and page 11 of Form 1040X instructions	5.	of exemptions or amount reported or as previously adjusted		B. Net chang	je	C. Correct number or amount	
23 Yourself and spouse. Caution. If someone can claim you as a							
dependent, you cannot claim an exemption for yourself	23			1	l		
24 Your dependent children who lived with you							
25 Your dependent children who did not live with you due to divorce or separation							
26 Other dependents							
27 Total number of exemptions. Add lines 23 through 26	27						
28 Multiply the number of exemptions claimed on line 27 by the exemption							
amount shown in the instructions for line 28 for the year you are				www.	***************************************		
amending (see page 11 of instructions)	28		·····				
29 If you are claiming an exemption amount for housing individuals					ļ		
displaced by a Midwestern disaster, enter the amount from Form 8914,	.				***************************************		
line 2 for 2008, or line 6 for 2009							
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30						
31 List ALL dependents (children and others) claimed on this amende	ed return.	If more than 4 dep	endents I	, see page 11 of ins	]		······
/	(b) D	ependent's social	(c) Dependent's		(d) Check box if qualifying		
(a) First name Last name	se	curity number	rela	ationship to you	child for child tax credit (see page 11 of instructions)		
					page 11	Of mistrac	110113)
	<del>                                     </del>				<u> </u>		
	<del> </del>						
	<del> </del>		<u> </u>			<del>-  </del>	<del>                                     </del>
Part II Presidential Election Campaign Fund		······································	L		<u> </u>	······································	
Checking below will not increase your tax or reduce your refund.	, , , , , , , , , , , , , , , , , , ,						
Check here if you did not previously want \$3 to go to the fund, but no	w do.						
Check here if this is a joint return and your spouse did not previously	want \$3	to go to the fund, b	out now o	oes.			
Part III Explanation of changes. In the space provided	below, te	ll us why you are fi	iling Forr	n 1040X.			
► Attach any supporting documents and new or chang TAXPAYER IS AMENDING HER RETURN TO CONTRIBUTIONS NOT TAKEN ON THE OR.	O REI	PORT MEDIC		EXPENSES A	AND		
Sign Here Remember to keep a copy of this form for your records. Under penalties of perjury, I declare that I have filed an original return and schedules and statements, and to the best of my knowledge and belief, th (other than taxpayer) is based on all information about which the preparer	nis amend	ded return is true, o				arer	
•	Ì						
Your signature Date Paid Preparer Use Only	3	Spouse's signature. If a	joint return	n,both must sign.		Date	
RICHARD K RIKKERS CPA 07	/06/	<u> 11 KROES</u>	E & F	KROESE P.C.			
Preparer's signature Date	5.	Firm's name (		self-employed)			

SIOUX CENTER

<u>712-722-3375</u>

Phone number

Firm's address and ZIP code

Check if self-employed

PTIN
For forms and publications, visit IRS.gov.

Print/type preparer's name

P00144154

RICHARD K RIKKERS CPA

Form 1040X (Rev. 12-2010)

42-1277139

EIN

IA 51250-1824

SCHEDULE A (Form 1040)

**Itemized Deductions** 

Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Internal Revenue Serv		(99)			Sequence No.	07
Name(s) shown on Fo				Your social s 481-30	ecurity number	
Medical		Caution. Do not include expenses reimbursed or paid by others.		1 10 1	1003	
and	1	Medical and dental expenses (see instructions)	1	30,534		
Dental	2	Enter amount from Form 1040, line 38 2 90, 681				
Expenses	3	Multiply line 2 by 7 5% ( 075)	3	6,801		
		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<u> </u>	4	23	, 733
Taxes You		State and local (check only one box):	T			
Paid		a X Income taxes, or	5	1,355		
		b General sales taxes				
	6	Real estate taxes (see instructions)	6	1,298		
	7	New motor vehicle taxes from line 11 of the worksheet on				
		back (for certain vehicles purchased in 2009), Skip this line if	ľ			
		you checked box 5b	7			
	8	Other taxes. List type and amount		1.45		
		SEE STATEMENT	8	145	_	700
Interest		Add lines 5 through 8  Home mortgage interest and points reported to you on Form 1098	10	9		<u>,798</u>
You Paid		Home mortgage interest and points reported to you on Form 1098. If paid to the	10			
TOU Faiu	11	person from whom you bought the home, see instructions and show that				
Note.		person's name, identifying no., and address				
Your mortgage						
interest		·				
deduction may be limited (see			11			
instructions).	12	Points not reported to you on Form 1098. See instructions for				
		special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest, Attach Form 4952 if required, (See				
		instructions.)	14			
0164 - 4		Add lines 10 through 14		15		
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,	40	4 025		
Charity	47	see instructions Other than by cash or check. If any gift of \$250 or more, see	16	4,835		
If you made a gift and got a	\$ 1	instructions. You must attach Form 8283 if over \$500	17			
benefit for it,	18	Carryover from prior year	18			
see instructions.		Add lines 16 through 18		19	4.	835
Casualty and						
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20		
Job Expenses	21	Unreimbursed employee expenses—job travel, union dues,				
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶				
Miscellaneous		(See instructions.) ▶	21			
Deductions	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type				
•		and amount >				
			23			
		Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38				
		Multiply line 25 by 2% (.02)	26			
		Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	<u> </u>			
Other Miscellaneous	28	7,77,7,777				
Deductions						
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, ent		; ;	2.4	200
Itemized		on Form 1040, line 40		29	,15	366
Deductions	30	If you elect to itemize deductions even though they are less than your s				
·		deduction, check here	<u> </u>	<u></u>		

000065		01/01/	/10	31/10 <b>IA 1040</b>	Y			
For fiscal ye STEP 1	ar beginning	01/01/	10 and ending 12/	dual Income Tax Return				
A. Your last			Your first name/middle initial	Social Security Number	<u>'</u>			
BRUNS			NELVA E	481-30-4685				
B. Spouse's			Spouse's first name/middle initia		-			
ш, ориши	12071121112			550101 55521139 11011111111				
Current Mailin	g address (numbe	er and street or F	PO Box):	Residence on 12/31 of				For Calendar Year
_13630	PINEROCK	LN	•	year being amended		heck this box if yo		Normal Parket
City, town or p	ost office, state, Z	IP code		County No: 00 Sch. Dist. No: 0000		e were 65 or olde: tax year,	at the end	2010
HOUSTO			X 77079-5914	Sch. Dist. No:				
	iling Status	<del></del>						Reason for Amendment:
			dent on another person's lowa retu	rn for the year being amended?	Y	es X no	<u> </u>	<b>- </b>
	rried filing a joint r							Net Operating Loss Federal Audit
	rried filing separat ned filing separate ret use's name:		ined return. Spouse use column B.			1		Protective Claim
			rson. If qualifying person is not clair	SSN:	enter the ne	Inc.: \$	N horo	X Other
	alifying widow(er)		<del></del> -	SSN:	enter die pe	ilsott a flattic & O	314 11616.	Provide detailed explanation on back.
	YOU		edit: Enter 1 or Enter 2 if filing		<b>A</b>	1 x s	; 4	$\frac{10}{10} = \$ \qquad 40$
STEP 3	(and spouse IF	Enter 1 for eac	ch person who is <b>65 or older</b> and/o	or 1 for each person who is <b>blind</b>	📥 —	1 x s		20 = \$ 20
Corrected	filing jointly)	Dependents	: Enter 1 for each dependent	·	🛦	X	>	40 = \$
Exemptions	i	Enter first na	mes of dependents here:				<u>T</u> O	TAL \$60
	SPOUSE	Personal Cr	redit: Enter 1	********	🛦	X 9	; <u>4</u>	<u> 10 = \$</u>
	(IF filing	Enter 1 if 65	or older and/or 1 if blind		🛦	X \$	<del></del>	20 = \$
	status 3)		: Enter 1 for each dependent	***********		X	·	40 = \$
****		Enter first na	imes of dependents here:					TAL\$
STEP 4	4 C1					Spouse/Status		A. You or Joint
Corrected Taxable	1. GIUSS III.	onte to Income						
Income	2. Aujustine 3. Net Incom	ne Subtract li	ne 2 from line 1.					
	4. Addition f	for Federal Ta	xes	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
		d lines 3 and 4	1					
			Taxes		6.			
	7. Balance.	Subtract line 6	5 from line 5.		7.			
	<ol><li>Deduction</li></ol>	n: Itemized / S	tandard		8			
	9. Taxable l	ncome. Subtra	act line 8 from line 7.					
STEP 5		ternative Tax		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Figure Your Tax	11. lowa Lum	np Sum/Minim	um Tax			***************************************		
and	12. Total Tax	. Add lines 10	and 11.					903
Credits			ed Income Tax Credit (for years 2006 and I 3 from line 12, If less than zer		13.			60 843
	15 Credit for	Monresident	or Part-Year Resident. Attach I	Δ 126			_ <del>_</del>	·····
	16. Balance.	Subtract line 1	15 from line 14. If less than zer	o. enter zero.				318
	17. Other low	a Credits. Atta	ach IA 148 Tax Credits Schedu					
	18. Balance.	Subtract line 1	7 from line 16. If less than zer	o, enter zero.	18.		0 -	318
	19. School Di	strict Surtax/E	mergency Medical Services S	urtax				
	20. Contributi	ions from Orig	inal Return					
	21. Total Tax	. Add lines 18,	, 19, and 20.		21			318
STEP 6	<ol><li>22. Total. Add</li></ol>	d columns A &	B, line 21, and enter here.				22.	318
Refund or			n Step 9 of the IA 1040. See in	structions.				1,320
Amount	24. Tax amou			. , , , , , , , , , , , , , , , , , , ,		, . , , ,	24	1 320
You Owe	25. Total cred	nts and payme	ents. Add lines 23 and 24.				25.	1,320 413
	27 Subtract l	ine 26 from lin	n previous filing		,,,,,,,,,,		27	007
	28, If line 27 i	s more than li	ie 25. Enter here. ne 22, subtract line 22 from line	e 27. This is the REFUND amo	ount	REFLIND		<u>589</u>
			e 22, subtract line 27 from line					
	30. Penalty and See instruc	d Interest. 30	a. Penalty				30.	
	DE TOTAL MICE	THE SECOND PRINT AND	14 N 00 20 1 1 1 1				31.	
i (We), the und and complete re	ersigned, declare eturn. Declaration	under penalty of of preparer (oth	id lines 29 and 30 and enter here, make cr f perjury that I (we) have examined ler than taxpayer) is based on all int	this return and attachments, and, t formation of which preparer has an	o the best of y knowledge	f my (our) knowle	dge and be	ief, it is a true, correct,
Your Signature:			Ado	ress: KROESE & KRO	FPE F	'. C.		
Date:			te:	540 NORTH MA			m	0.1001
Spouse's Signa	iture:	Preparer's		SIOUX CENTE 07/06/				42 1277120
CS Daytime To	elephone Number		RICHARD K RIKKERS CP	Date:	LL /. Phon	rs:	IKUNSTII	NG#02531277139 ID#: 41-122a (07/16/10) <b>X</b>

### Explanation of Changes to Income, Deductions, and Credits

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Please attach applicable schedules. Please indicate how the change in income, deductions, or credits are allocated between spouses.

TAXPAYER IS AMENDING HER RETURN TO REPORT MEDICAL EXPENSES AND CONTRIBUTIONS NOT TAKEN ON THE ORIGINAL RETURN.

Credit Carryforward				N
If you are amending prior to the er	- at			ta
•	iu			fo
of the year for which this return				M
came due and wish to change you	ır			lo
credit carryforward (estimated tax	),			
please fill in these line items.				lo
				Н
Calculated Overpayment:			1)	. D
Elected Carryforward Amount for		(A)	0	
	Spouse	(B)		
Total Carryforward			2)	
Subtract line 2 from line 1 and ent	er on line 2	28	rate	

NOTE: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

#### Mail return to:

Iowa Income Tax Processing Iowa Department of Revenue Hoover State Office Building Des Moines IA 50319-0120.

## DO YOU OWE ADDITIONAL TAX? You have three options to pay!

- Payment transfer from your bank account: Go to www.state.ia.us/tax/ and make a direct debit/electronic payment through eFile & Pay.
- Pay by credit card online:Go to www.state.ia.us/tax/ >
  eServices > Electronic Payment Options. Please note that
  you will be charged a service fee by the vendor.
- Mail your payment with voucher IA 1040V to Iowa
   Department of Revenue, Iowa Income Tax Document
   Processing, PO Box 9187, Des Moines IA 50306-9187.

# FINAL CHECKLIST Before you mail this return, make sure you have:

- Rechecked your math!
- Provided an explanation of the change.
- Computed interest and any applicable penalty on additional tax due.
- Signed your return.
- Verified your Social Security Number(s).
- Made your payment, if required.

Please do not send cash by mail.

### 2010 IA 1040 Schedule A

### **lowa Itemized Deductions**

If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return.

Name(s) as show NELVA E	-	Security Number -30-4685			
		eral bonus depreciation, please see the 2010 Expanded Instructions on our Web site.			
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.			
Dental	1.	Medical and dental expenses 1. 29,376	<u>.</u>		
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus	_		
	3.	******		22,575	
Taxes	4.	Subtract line 2 from line 1. If less than zero, enter zero.  State and Local (Check only one box):	J	22,575	
You	4,	· · ·			
Paid		a X Other state and local income taxes. Do not include lowa Income Tax Include School District Surtax and EMS Surtax paid in 2010 OR > 4.			
		b General sales taxes only from line 5b of the Federal Schedule A.			
	5.	Real estate taxes 5. 1,298	}		
	6.	Personal property taxes, including annual vehicle registration			
	7.	Other taxes. List the type and			
		amount. FOREIGN TAXES - 1041-GT 7. 90	<u>)</u>		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	1,443	
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.			
You	9b	Home mortgage interest not reported on federal form 1098 9b.			
Paid	10.	Points not reported on federal form 1098	_		
	11.	Qualified mortgage insurance premiums			
	12.	Investment interest. Attach federal form 4952 if required. 12.			
	13.	Add lines 9a-12. Enter total here.			
Gifts	14.	Contributions by cash or check. 14. 4,835	<u>.</u>		
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500.		•	
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.	_		
	17.	Add lines 14 through 16. Enter total here.	_ 17.	4,835	
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.			
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.			
and	20.	Tax preparation fees 20.			
Misc.	21.	Other expenses. List type and	-		
Deductions		amount 21			
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here			
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus	-		
		depreciation, from line 14 of the IA 1040* by 2% (.02), Enter the result here.	_		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	0	
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.		
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	28,853	
Itemized		· · · · · · · · · · · · · · · · · · ·			
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU	
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.	27a	*****	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.	28		
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.			
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	30		
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using			
		filing status 4, enter this amount on line 39, column A of your spouse's return (SPOUSE)	31		
•					

<sup>\*</sup>If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.

<b>104</b>	0	U.S. Individual Incon		201	10	IRS Use Only-	-Do not w	rite or st	aple in this space.
	P	For the year Jan. 1-Dec. 31, 2010, c			, 2010, ending	, 20	W		B No. 1545-0074
Name,	R	Your first name and initial	Last name	***************************************	<u> </u>		Your	social s	ecurity number
Address,	N	NELVA E	BRUNSTING	<u>;</u>			48	31-3	Q-4685
and SSN	Т	If a joint return, spouse's first name and initial	Last name				Cale	unts d	ia <b>Θιβλ</b> ήγy number
See separate	C	Home address (number and street). If	fucu have a P.O. hav. see	inetructions		Apt. no.	<u> </u>	Make	ure the SSN(s) above
instructions.	E A	13630 PINEROCK	•	msauchons.		Αρι. 110.			n line 6c are correct.
	R	City, town or post office, state, and ZI					Che	ecking a	box below will not
Presidential	Y	HOUSTON		<u>7079-</u> .			cha		ur tax or refund.
Election Campai	gn ► 1	Check here if you, or your spouse	e if filing jointly, want \$3	to go to thi	is fund Head of household the qualifying person	(with qualifying	person). (	See instr	
Filing Status		X Single Married filing jointly (even if only one	ot your d	ependen	t, enter this				
	3	Married filing separately. Enter spou	ŕ		child's name here. Qualifying widow(e		t child		
Check only one box.	- [	and full name here. ▶		- 🗀	,···. <b>5</b> (-	,,			
T-7550	6a	X Yourself. If someone can cla	im you as a dependent	, <b>do not</b> ch	eck box 6a				Boxes checked 1
Exemptions	<u>b</u>	Spouse							No. of children
	C	Dependents:		(2) Dependent's (3) Dependent		lent's	(4) v i		
				`'	curity number	relationship		for child tax cr. (s	ee • did not live with
If more than four		(1) First name Last	name					page 15)	or separation
dependents, see						······································		<del> </del>	(see instructions)
instructions and									Dependents on 6c     not entered above
check here ▶ ∐									<del></del>
	đ	Total number of exemptions clain	ned						Add numbers on 1
	7	Wages, salaries, tips, etc. Attach Form						7	
Income	8a	Taxable interest. Attach Schedul	e B if required				]	8a	15,837
Attach Form(s)	b	Tax-exempt interest. Do not incl	ude on line 8a		. 8b	. 5,	<u>643</u>		
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Sched						9a	21,685
W-2G and	b	Qualified dividends 9b 17,035							
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local income taxes							
was withheld.	11 12	Alimony received Business income or (loss). Attach	Schedule C or C-F7				. , ,  -	11	
If you did not get a W-2,	13	Capital gain or (loss). Attach Schedule D if req						13	-3,000
see page 20.	14	Other gains or (losses). Attach Fo						14	
	15a	IRA distributions	15a	3,218	<b>b</b> Taxable an			15b	3,218
	16a	Pensions and annuities	16a		<b>b</b> Taxable an			16b	10 <b>,</b> 788
Enclose, but do	17	Rental real estate, royalties, partr				* * * * * * * *		17	23,013
not attach, any payment. Also,	18	Farm income or (loss). Attach Sc						18	
please use	19	Unemployment compensation						19	10 140
Form 1040-V.	20a	Social security benefits	<b>20a</b> 2	Z, 318	b laxable an	nount	·····	20b 21	<u>1</u> 9,140
	21 22	Other income. List type and amound Combine the amounts in the far ri	JI RE				···• ├	22	90,681
	23	Educator expenses			23	ut 11.001110			
Adjusted	24	Certain business expenses of res	ervists, performing arti			***************************************			
Gross		fee-basis government officials. At	tach Form 2106 or 210	6-EZ	24				
Income	25	Health savings account deduction	n. Attach Form 8889 🛒		25				
	26	Moving expenses. Attach Form 3			. 26				
	27	One-half of self-employment tax.	•		27				
	28	Self-employed SEP, SIMPLE, and							
	29	Self-employed health insurance d							
	30	Penalty on early withdrawal of sar			31a				
	31a 32	Alimony paid <b>b</b> Recipient's Start IRA deduction							
	33	Student loan interest deduction							
	34	Tuition and fees. Attach Form 89			34				
	35	Domestic production activities de	,	903	35				
	36	Add lines 23 through 31a and 32 throu			. , , ,			36	
	37	Subtract line 36 from line 22. This	is your <b>adjusted gros</b>	s income			. ▶	37	90,681
For Disclosure, Privat DAA	cy Act,	and Paperwork Reduction Act Notice, see	separate instructions.				BR	UNSTI	NG003 <b>598</b> m <b>1040</b> (2010

Form 1040 (2010	D) NEL	VA E BRONZIING					401-	- <u>30 - 4 6 8 3 Page 2</u>
Tax and	38	Amount from line 37 (adjusted gross income)					38	90,681
Credits	39a	Check X You were born before January		Blind.	Total boxes			
Olcaico		if: Spouse was born before Janu		<del>     </del>	- '	39a	1	
	b	If your spouse itemizes on a separate return or you w	•		<del></del>	39b	∄ ∥	
		Itemized deductions (from Schedule A) or you				<b>000</b>	40	7,100
	40	•				····	ient C	ODV 83,581
	41				,	<b>V</b> .t		
	42	<b>Exemptions.</b> Multiply \$3,650 by the number of						3,650
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more	re than line 41	, enter -0-			43	<u>79,931</u>
	44	Tax (see instr.). Check if any tax is from: a Form(s) 8	3814 b	Form 4972			44	14,455
	45	Alternative minimum tax (see instructions).	Attach For	m 6251			45	<u> </u>
	46	Add lines 44 and 45	.,				46	<u>14,455</u>
	47	Foreign tax credit. Attach Form 1116 if require	ed .		47			
	48	Credit for child and dependent care expenses.		orm 2441	48		7	
	49	Education credits from Form 8863, line 23			49		7	
	50	Retirement savings contributions credit. Attack			50		7888	
	51				51		<b>⊣</b>	
	52	Residential energy credits. Attach Form 5695			52	·····	<b>⊣</b>	
		Other credits from Form: a 3800 b 880			<del></del>		-	
	53						-	
	54	Add lines 47 through 53. These are your total	credits		,			3 A A F F
	55		than line	46, enter -0- , .	<u> </u>	<u>Þ</u>	<del></del>	14,455
Other	56	Self-employment tax. Attach Schedule SE	,					
Taxes	57	Unreported social security and Medicare tax fr		_		, ,		
	58	Additional tax on IRAs, other qualified retirement	ent plans, e				58	···········
	59	a Form(s) W-2, box 9 b Schedu	ıle H	c F	orm 5405, line 16		59	
	60	Add lines 55 through 59. This is your total tax				<b>.</b>	60	14,455
	61	Federal income tax withheld from Forms W-2	and 1099		61			
Payments	62	2010 estimated tax payments and amount applied fro			62	11.36	วได้เดีย	
•	63	Mahina mandana atau Attuah Cahandala Mi						
If you have a	64a						7000	
qualifying	b	Nontaxable combat pay election 64b					<b>⊣</b> ‱	
child, attach		, , , ,			C.F			
Schedule EIC.	65	Additional child tax credit. Attach Form 8812					-	
	66	American opportunity credit from Form 8863, I						
	67	First-time homebuyer credit from Form 5405, I						
	68	Amount paid with request for extension to file			······································		_	
	69	Excess social security and tier 1 RRTA tax wit	hheld		69		_	
	70	Credit for federal tax on fuels. Attach Form 413	36	<u></u>	70			
	71	Credits from Form: a 2439 b 8839	8801	d 8885	71			
	72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your to	tal payment	s		<del>-</del>	72	11,360
Refund	73	If line 72 is more than line 60, subtract line 60	from line 7				73	
	74a	Amount of line 73 you want refunded to you.				▶ □	74a	
Direct deposit?	<b>▶</b> b		с Тур		· · · · · · · · · · · · · · · · · · ·	·		
See	<b>▶</b> d	Account number						
nstructions.	75	Amount of line 73 you want applied to your 2	011 ostim	ated tax	75			
Amount	76						76	3 095
You Owe		· .			1		10	3,033
rou owe	. 77			· · · · · · · · · · · · · · · · · · ·		- 01-	1 1 1	
Third Party	ע סט you ן	want to allow another person to discuss this re-	turn with ti	·='	• 🖵	'5'		
Designee	Designe			Pe	rsonal identification nun	ber (PIN)	<u> </u>	<del></del>
	name	▶ RICHARD K RIKKERS CP	'A					
Sign	Under pe they are	nalties of perjury, I declare that I have examined this re rue, correct, and complete. Declaration of preparer (ot	eturn and ac her than tax	companying sche (payer) is based o	dules and statements, a n all information of whici	nd to the be n preparer ha	st of my knowle as any knowled	edge and belief, ige.
Here	Your sign		Date	53				
Joint return? See page 12.				RETIRED				
Кеерасору 🚩	Spouse's	signature, if a joint return, both must sign.	Date	Spouse's occup	pation			
or your ecords.				-				
	rint/Type r	reparer's name Prepa	rer's signati	ure		Date	Check	f PTIN
Paid p	יים אוניידר.	K RIKKERS CPA RICH	ימיש חסת. מיש חסת	IKKERS CPA		04/14/	11 self-employ	'"[
	irm's name	► KROESE & KROESE P.C		LINDRO CEA		~		42-1277139
							Firm's EIN	<u> </u>
Jse Only F	irm's addres		UL	T7 E1	250 1024		Phone no.	00_227E
		SIOUX CENTER		TH 21	<u>250-1824                                    </u>		112-1	22-3375

8879

### IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ Do not send to the IRS. This is not a tax return.

▶ Keep this form for your records. See instructions.

2010

Declaration Control Number (DCN) 00420512020261	ent Copy	
Taxpayer's name  NELVA E BRUNSTING	l security number -30-4685	
Spouse's name	Spous	se's social security number
Part I Tax Return Information — Tax Year Ending December 31, 2010 (Whole	Dollars Only	)
1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4) 2 Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)		1 90,681 2 14,455
3 Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)		3
<ul> <li>4 Refund (Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 12</li> <li>5 Amount you owe (Form 1040, line 76; Form 1040A, line 48; Form 1040EZ, line 13)</li> </ul>	a)	<b>4 5 3,</b> 095
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and		
in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmit originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury at Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax prepared from the financial institution account indicated in the tax prepared from the financial institution to debit the entry to this act that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorize and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institut of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if application withdrawal Consent.	on of the transmission of the transmission dits designated is aration software for count. I further undent System (EFTP of thorization is to retirbe U.S. Treasury ions involved in the payment. I further payment. I further the U.S. Treasury ions involved in the payment. I further the U.S. Treasury ions involved in the payment. I further the U.S. Treasury ions involved in the payment.	on, (b) the Financial payment erstand 'So). In order main in full Financial processing
Taxpayer's PIN: check one box only		
		28905  Inter five numbers, but o not enter all zeros
I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must comple	te Part III below.	
Your signature ▶ Da	te ▶ <u>04/1</u>	.4/11
Spouse's PIN: check one box only		
I authorize to enter or g  ERO firm name as my signature on my tax year 2010 electronically filed income tax return.		inter five numbers, but o not enter all zeros
I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must comple		are
Spouse's signature ▶Da	te 🕨	
Describe and District and Describe and Descr		
Part III Certification and Authentication — Practitioner PIN Method Only	ie peiow	
	284948 er all zeros	
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2010 electronically filed inc the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of method and <b>Publication 1345</b> , Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.		
ERO's signature ▶ RICHARD K RIKKERS CPA Date ▶	04/14/	11
ERO Must Retain This Form — See Instructions	<b>S</b>	

#### SCHEDULE B

(Form 1040A or 1040)

Interest and Ordinary Dividends

Attach to Form 1040A or 1040.

See instructions on back.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Your social security number Name(s) shown on return 481-30-4685 NELVA E BRUNSTING Client Copyount Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list Interest this interest first. Also, show that buyer's social security number and address > EDWARD JONES 692 EDWARD JONES BANK OF AMERICA (See instructions on back and the BANK OF AMERICA instructions for Form 1040A, or 1 Form 1040. line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's 15.837 name as the payer and enter Excludable interest on series EE and I U.S. savings bonds issued after 1989. the total interest Attach Form 8815 3 shown on that Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form form 15,837 1040, line 8a Note. If line 4 is over \$1,500, you must complete Part III. **Amount** Part II List name of payer CHEVRON CORPORATION 002 EDWARD JONES 340 **Ordinary** METLIFE 6,830 **Dividends** EXXON MOBILE EDWARD JONES EDWARD JONES (See instructions on back and the DEERE & COMPANY instructions for ELMER H BRUNSTING Form 1040A, or Form 1040, line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm. list the firm's name as the payer and enter the ordinary Add the amounts on line 5. Enter the total here and on Form 1040A, or Form dividends shown on that form. 21,685 1040, line 9a Note. If line 6 is over \$1,500, you must complete Part III. Part III You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Yes No Foreign 7a At any time during 2010, did you have an interest in or a signature or other authority over a financial Accounts account in a foreign country, such as a bank account, securities account, or other financial account? X See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 and Trusts b If "Yes," enter the name of the foreign country (See During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a instructions on

foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

X

back.)

### SCHEDULE D (Form 1040)

Name(s) shown on return

Department of the Treasury Internal Revenue Service (99)

NELVA E BRUNSTING

### **Capital Gains and Losses**

➤ Attach to Form 1040 or Form 1040NR. ➤ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074 **2010** 

Attachment Sequence No. 12

Your social security number

400)

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(d) Sales price (see page D-7 of the instructions) (e) Cost or other basis (c) Date sold (b) Date acquired (a) Description of property (f) Gain or (loss) (see page D-7 of the instructions) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) (Mo., day, yr.) Subtract (e) from (d) EATON VANCE TAX MANAGED 773 718 10/28/09 03/09/10 FRANKLIN FED TAX FREE INCM ADV 03/09/10 409 409 VARIOUS HARTFORD DIVIDEND GROWTH VARIOUS 03/09/10 114 105 PERKINS MID CAP VALUE FD CI 92 83 10/28/09 03/09/10 Enter your short-term totals, if any, from Schedule D-1, 4,503 487 2 Total short-term sales price amounts, Add lines 1 and 5,891 2 in column (d) Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions 6 560 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f) 7

### Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)				(d) Sales price (see page D-7 of the instructions)	(e) Cost or other ba (see page D-7 of the instructions)		(f) Gain or (loss) Subtract (e) from (d)		
8	DEERE & CO									
		VARIOUS	10/13/	<u> 10 </u>	11,099	8,	<u>618</u>	2,481		
	DEERE & CO									
		VARIOUS	12/30/	10	9,869	6,	952	2,917		
	GA POWER CO									
		VARIOUS	11/17/	10l	10,055	10,	055			
9	Enter your long-term totals, if any, fi	om Schedule D-1,	<u> </u>		**************************************					
	line 9									
10	Total long-term sales price amou									
	9 in column (d)		<i></i>	10	<u>31,023</u>					
11	Gain from Form 4797, Part I; long-te	erm gain from Forms	2439 and 6252	2; and lo	ng-term gain or	·				
	(loss) from Forms 4684, 6781, and	8824		, ,		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11			
12	Net long-term gain or (loss) from pa	rtnerships, S corpora	ations, estates,	and trus	ts from					
	Schedule(s) K-1						12			
13	Capital gain distributions. See page	D-2 of the instruction	ns				13			
14	Long-term capital loss carryover. Er	nter the amount, if an								
	Carryover Worksheet on page D-7	of the instructions					14	32,484		
15	Net long-term capital gain or (los	s). Combine lines 8 t	hrough 14 in co	lumn (f)	Then go to Part III					
	on the back						15	-27,086		

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2010

#### Part III Summary

		* * * * * * * * * * * * * * * * * * *	
16	Combine lines 7 and 15 and enter the result	Client	Copy-26, 526
	,		
	<ul> <li>If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14.</li> <li>Then go to line 17 below.</li> </ul>		
	If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	<ul> <li>If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17	Are lines 15 and 16 both gains?		
	Yes. Go to line 18.		
	No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the		
	instructions	▶ 18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page		•
	D-9 of the instructions	▶ 19	
20	Are lines 18 and 19 both zero or blank?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the  Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44		
	(or in the Instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the		
	Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:		
	The loss on line 16 or	21	3,000
	• (\$3,000), or if married filing separately, (\$1,500)		
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the		
	Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44		
	(or in the Instructions for Form 1040NR, line 42).		
	No. Complete the rest of Form 1040 or Form 1040NR.		

### SCHEDULE D-1 (Form 1040)

Department of the Treasury Internal Revenue Service (99

### Continuation Sheet for Schedule D (Form 1040)

➤ See instructions for Schedule D (Form 1040).

▶ Attach to Schedule D to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

Attachment Sequence No. 12A

Name(s) shown on return
NELVA E BRUNSTING

Your social security number

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
MUTUAL GLOBAL DISCO			111311301101137	1551 40101101	
	VARIOUS	03/09/10	596	568	2
NEUBERGER&BRM MIDCA					
	10/28/09	03/09/10	212	184	2
NEUBERGER&BRM MIDCA				·	
	10/28/09	03/09/10	2 <b>,</b> 253	1,953	30
PIONEER CULLEN VALU					
	10/28/09		105	98	
T ROW PRICE BLUE CH					
	10/28/09	03/09/10	1,337	1,213	12
	-			<i>∞</i>	
					P-Macausa and an annual and an annual and an annual and an
***************************************					
······································					·
	-				
	Also, combine the				

### SCHEDULE E (Form 1040)

### Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2010

achment 1

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Attach to Form 1040, 1040NR, or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

Your social security number Client Copy

481-30-468 NELVA E BRUNSTING Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. List the type and address of each rental real estate property: 2 For each rental real estate property Yes No FARMLAND listed on line 1, did you or your family IOWA use it during the tax year for personal X purposes for more than the greater of: • 14 days or В . 10% of the total days rented at В fair rental value? (See page E-4) C Income: **Properties** Totals C A В (Add columns A, B, and C.) 3 Rents received ...... 3 3 4 4 Royalties received ....... Expenses: 5 Advertising ..... 5 Auto and travel (see page E-5) 6 7 Cleaning and maintenance ...... 8 Insurance ..... 9 1,000 10 Legal and other professional fees 10 11 Management fees ...... 11 12 Mortgage interest paid to banks, 12 12 Other interest ..... 13 Repairs ..... 14 15 Supplies ..... 16 17 Other (list) 18 1,000 1,000 **19** Add lines 5 through 18 . . . . . . . . . . 19 19 20 Depreciation expense or depletion (see page E-5) ...... 20 20 <u>1,</u>000 21 Total expenses. Add lines 19 and 20 21 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out -1.000if you must file Form 6198 ..... 22 23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file Form 8582. Real estate professionals 1,000 23 must complete line 43 on page 2 . . . . . 24 24 Income. Add positive amounts shown on line 22. Do not include any losses . . . . 000 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. .000

BRUSSITIAN (1940) 2010

Schedule E (Form 1040) 2010

										our social security number $81-30-4685$				
***************************************	ELVA E BRUNSTING		unto abour on Co	shadula (a)	V 4			481	-30	<u>-408</u>	3			
72000700	tion. The IRS compares amounts reporte art II Income or Loss From	Partnerships and S C	Corporations	Moto 16	) N-1.		fra	Cita	ant	$\bigcap$	n.V.	************		
	any amount is not at risk, yo	u must check the box in colu	mn (e) on line 28	and attac	h Forn	1 6198.	See pa	age E-2		CHENÇO	Crypicii			
	Are you reporting any loss not allowed in unallowed loss from a passive activity (if t partnership expenses? If you answered "	that loss was not reported on	Form 8582), or ur	nreimburs				$oxed{oxed}$ Yes $oxed{oxed{X}}$ No						
28	(a) Name (b) Enter P for partnership; S for S corporation partnership										(e) Check if any amount is not at risk			
A				101000	portation	Parason	7 +		numbe	<u> </u>	1		·	
В														
С														
D														
	Passive Income and	Loss			None	assive	Incon	ne and	Loss					
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpass from Sched			(i) Sect deductior		expens			Nonpassiv m <b>Sched</b>			
<u>A</u>													***********	
<u>B</u>														
C														
<u>D</u>														
29a	Totals											80000000000000000000000000000000000000	********	
b	Totals		<u> </u>						1 00					
30									30	,				
31 32	Add columns (f), (h), and (i) of line 29b  Total partnership and S corporation	income as (local, Combine li							31				****	
32	result here and include in the total on li	· ·	illes 30 and 31. L	inci ine					32					
· P	art III Income or Loss From		2. 2. 2. 3. 3. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	<del> </del>			····	<u> </u>	VA				***************************************	
23222	1100110 0. 2000 . 1011									(b)	Employer			
33		(a) Name								, ,	ation num	ber		
<u>A</u>	ELMER H BF	RUNSTING DECEDE	ENTS TR D	TD					27-6453100					
В			······						<u></u>					
	Passive Incom	e and Loss				Nonpa	ssive	Incom	e and	Loss				
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-		(e) Deduction or loss from Schedule K-1					(f) Other income from Schedule K-1					
<u>A</u>	0		24,013	·,····					L					
В						000000000000000000000000000000000000000	************		ļ		<del></del>			
34a	Totals		24,013									*******	000000000	
b	Totals											4	017	
35									35	,		4,	<u>013</u> 0	
36	Add columns (c) and (e) of line 34b  Total estate and trust income or (los								36					
37	include in the total on line 41 below								37		2	4	013	
<b>**</b>	art IV Income or Loss From	Real Estate Mortgage						Resid		older		-1 / ·	<u> </u>	
38	(a) Name		(c) Excess inclusion Schedules Q, line (see page E-8)	from	( <b>d)</b> Tax	cable inco	ome (ne	t loss)		(e) In	come from			
	***************************************													
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below						39							
<b>P</b>	art V Summary													
40	Net farm rental income or (loss) from F	orm 4835. Also, complete line	e 42 below				,		40					
41	Total income or (loss). Combine lines 26, 3	32, 37, 39, & 40. Enter the result h	ere & on Form 1040	, line 17, o	Form	1040NR,	line 18	<u> </u>	41	************	2	3,	013	
42	Reconciliation of farming and fishing	- · · · · · · · · · · · · · · · · · · ·												
	farming and fishing income reported on													
	K-1 (Form 1065), box 14, code B; Sche			42	T				1					
43	code U; and Schedule K-1 (Form 1041)  Reconciliation for real estate profess				1				l					
70	professional (see page E-2), enter the r	net income or (loss) you repor	rted											
	anywhere on Form 1040 or Form 1040t in which you materially participated und			43	T				l					
	jez	passite activity 1000 lui	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1				g.000000000000000000000000000000000000	v.xxx.xxxxx(XQX)	compositionis	55.6565	65500566	

## **Federal Statements**

### Form 1040, Line 8b - Tax-exempt Interest

Payer	Amodifient Copy
ELMER H BRUNSTING DECEDENTS TR DTD	\$ 2,070
EDWARD JONES	2,769
EDWARD JONES	413
EDWARD JONES	391
TOTAL	\$ 5,643

### Form 1040, Dividend Income

Payer	Ordinary Dividends	Qualified Dividends
ELMER H BRUNSTING DECEDENTS TR DTD	\$ 7,239	\$ 2,857
CHEVRON CORPORATION EDWARD JONES	4,002 1,340	4,002 1,073
METLIFE	70	70
EXXON MOBILE	6,830	6,830
EDWARD JONES EDWARD JONES	14 2,179	2,179
DEERE & COMPANY	11	11
TOTAL	\$ 21,685	\$ 17,035

Form **1040** 

### **Carryover Report**

				·						
Nan	ne					Manage Andrews			ayer Identification Nur	nber
N	ELVA E BRUNS	TING				·····			-30-4685	
	Carryover Iten	ı	Available to 2010		2010	Amounts	•	Clie	It CODY arryover to 2011	
	Excess section 179							wassessan		
	Minimum tax credit									
	Investment interest									
	Investment interest - A	.MT		,			<del>,, , , , , , , , , , , , , , , , , , ,</del>			
	Short-term capital loss									
	Short-term capital loss	- AMT						homeon and a second		
	Long-term capital loss	_	32,484	UTIL			<u>-8,958</u>		<u>23,526</u>	
	Long-term capital loss		32 <b>,</b> 484	<u>UTIL</u>	LZED		<u>-8,958</u>		23 <b>,</b> 526	
	Residential energy effi					·····				
	D.C. first-time homebu	yer credit			<del></del> <u>-</u>					
	Tax credit bonds									
	Nonrecaptured	Section 1231 Lo	osses - Line 8, Form 4797	,	AMT	Nonrecap	tured Section	1231 Los	ses - Line 8, Form 47	797
20	005 Amounts			1	2005 Amou	•				
20	006 Amounts				2006 Amou	unts				
20	007 Amounts				2007 Amou	unts				
20	008 Amounts				2008 Amou	unts				
20	009 Amounts				2009 Amou	unts				
A۱	vailable to 2010				Available to	2010		· ·		
	)10 Amounts				2010 Amou		<u> </u>			
C	arryover to 2011		4		Carryover t	10 2011			***************************************	

2010 IA 1040 lowa Individual Income Tax Long Form

STEP 1	al yea I : Fil	r be lin	ginning / 2010 and ending / all spaces. You MUST fill in your Social Security Nu	ımbe	Г.							
Your last	t nam	10	Your first name/middle initial				p===41 +			hala		
BRUNSTING NELVA E				Fill in all information below.								
Spouse's last name Spouse's first name/middle initial					Check this box if you or your spouse were 65 or old (1) 1249110 CODV							
						Vous Ca-	ial Security Numb					mbar 🛧
		**	idress (number and street, apartment, lot, or suite number) or P	O Box	·		1 – 30 – 468		- opouse s	ruurai oe	OMITTY INUI	ithet .
136	<u>630</u>	) ;	PINEROCK LN						nce on 12/31/1	n		
City, Sta							County	y No.	<ul> <li>School Di</li> </ul>	strict No.	. •	
JOH				. 4			C	0	0.0	000		
			Status: Mark one box only.			Der	You musendent children fo		swer these o			tan 3
1 >				YES	X NO 🛦	Hov	many have healt	h care	•	011 10 0,0		
2	M	arrie	ed filing a joint return. (Two-income families may benefit by using	gstat	us 3 or 4.)		uding Medicaid or hav I many do not hav		ith care cover	cans?		,
3			I filing separately on this combined return. Spouse use column B. et filing separate returns.		<u>L</u>	1104	ristany do not nav	C HCC	itii care cover	aye;		
4	_ _S	pous	e's name:		SSN:				Income: \$			
5			of household with qualifying person, if qualifying person is not cl	aimed	l as a dependent on this	return, e	·		and Social Se	curity Nu	ımber bel	ow.
6		luali	fying widow(er) with dependent child. Name:					SSN:	1			4.0
STEP 3		Į,	YOU a. Personal Credit: Enter 1. (Enter 2 if filing								. = \$	40
Exemp	tions		and spouse if b. Enter 1 for each person who is 65 or older filing jointly)							20	. = \$ _	20
		-	c. Dependents: Enter 1 for each dependent.							40	. = \$ _	60
			d. Enter first names of dependents here:	:				*****		r <u>otal</u>		- 00
										40	. = \$ _	
		5	b. Enter 1 if 65 or older and/or 1 if blind.  SPOUSE a Dependents: Enter 1 for each dependent							20	. ≈\$_	
			(If filling   C. Dependents; Enter   for each dependent,	,				▲_	_	40	. = \$	
			status 3) d. Enter first names of dependents here:							OTAL		
STEP 4	ı	4	Misses colories tips ata		B. Spouse/Status 3		You or Joint	В.	Spouse/State	18 3	A. You	or Joint
SIEF 4	•		Wages, salaries, tips, etc.	· · ·		***************************************	7,162					
Gross			Taxable interest income. If more than \$1,500, complete Sch. B.									
Income	•		Ordinary dividend income. If more than \$1,500, complete Sch. B.									
		4.	Alimony received									
		5.	Business income/(loss) from federal Schedule C or C-EZ				-3,000					
		6.	Capital gain/(loss) from federal Sch. D if required for federal purposes									
		7.	Other gains/(losses) from federal form 4797				2 210					
		8.	Taxable IRA distributions				3,218 10,788					
		9.	Taxable pensions and annuities									
		10.										
				12.								
			Taxable Social Security benefits	13.								
			Other income, gambling income, bonus depreciation/sec. 179 adjustment	14.							_	m 000
077											0	<u>7,933</u>
SIE			,									
<b>IJ</b> Adju			41. 61. 1		······································		1 100					
men							1,138					
to Inco			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	19.								
		20.	* * * * * * * * * * * * * * * * * * * *		TAXABLE PARTIES AND THE PARTIE		6 000					
and voucher here			.,,,									
F												
임			, , ,									
9			Other adjustments	24.								7 150
and			Total adjustments. ADD lines 16-24.	• • • •						♠		7,158 0,775
		******	NET INCOME. SUBTRACT line 25 from line 15.				<u>26.</u> 577					<u>U, 113</u>
STEI Fede												
												E77
Max Addi	ition	29.	Addition for federal taxes. ADD lines 27 and 28.								· · ·	577 1,352
Ol and			Total. ADD lines 26 and 29.									1,33 <u>2</u>
Dedi	U-1											
ট tion												
				-							7	1 500
1		34. a=	Deduction for federal taxes. ADD lines 31, 32, and 33.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		34		DDIINOT	INICOO		$\frac{1,500}{0.052}$
cs		35,	BALANCE. SUBTRACT line 34 from line 30. Enter here and o	n line	36, side 2.	, , .	<sup>35,</sup> –		BRUNST			
50										41-00	1a (07/23)	110) L10

NELVA	77	BRUNSTING
1 X 1 1 2 1 V 1 3		DIVOLUSION

2010 IA	11	<b>)40</b> , page 2		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	
STEP 7	36.	Total itemized deductions from federal Schedule A	37.		,	6.	49,852
Taxable Income		38. fowa income tax if included in line 5 of federal Schedule A 39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A.	38,			Complete li ONLY if you	ı itemize.
		40. Other deductions		y		$\equiv$ <b>_</b> Client 0	ναο
	41.	Deduction. Check one box. X Itemized, Add lines 39 an	id 40.			1.	5,738
		TAXABLE INCOME. SUBTRACT line 41 from line 36.				2.	44,114
STEP 8		Tax from tables or alternate tax					
0,2,0		iowa iump-sum tax. 25% of federal tax from form 4972					
Тах,		Iowa minimum tax. Attach IA 6251.					
Credits						<del></del> 6.	2,466
and	47	Total exemption gradit amount/of from Ston 3, cide 1	477			50	
Checkoff Contribu-		Total exemption credit amount(s) from Step 3, side 1				20	
tions		Tuition and textbook credit for dependents K-12  Total credits. ADD lines 47 and 48.				<del></del> 9.	60
		BALANCE. SUBTRACT line 49 from line 46. If less than zero,	onfor 1	· · · · · · · · · · · · · · · · · · ·			2,406
							1,499
		Credit for nonresident or part-year resident. Attach IA 126 and	i ledere	a return.		1.	
	52.	BALANCE. SUBTRACT line 51 from 50. If less than or equal 1	o zero,	enter zero.			301
	53.					3,	
	54.	BALANCE. SUBTRACT line 53 from line 52.		.,,	5	4	907 }_▲ 0
		School district surtax/EMS surtax. Take percentage from table				5	907
	56.	Total Tax, ADD lines 54 and 55.	,	tan hana	, , ,	b	
	57. 58.	Total tax before contributions. ADD columns A & B on line 56 Contributions. Contributions will reduce your refund or add to	the am	ount vou owe. Amount	s must be in whole dolla	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	907
		Fish/Wildlife State Fair	Fire	efighters/Veterans	Child Abuse Pre	evention Enter	
	_				58d: 🛦		207
		TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58				59.	907
		lowa income tax withheld	60		<u> </u>	<del></del>	
STEP 9		Estimated and voucher payments made for tax year 2010			1,32		
	62.	Out-of-state tax credit. Attach IA 130.			<b>A</b>		
Credits	63.	Motor fuel tax credit. Attach IA 4136.	63		<u> </u>		
	64.	Check One: Child and dependent care credit OR					
		Early childhood development credit	_				
	65.	lowa earned income tax credit. See Instructions.			<b>A</b>	********	
	66.	Other refundable credits. Attach IA 148 Tax Credits Schedule.	66		A		
	67.	TOTAL, ADD lines 60 - 66.	67.		1,32	<u>:0</u>	
	68.	TOTAL CREDITS. ADD columns A and B on line 67 and enter					1,320
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line 68	3. This i	s the amount you over	paid,	69.	413
Refund or	70,	Amount of line 69 to be REFUNDED  Mail return to lowa Income Tax - Refund Processing, H	oover	State Office Bldg, De	es Moines IA 50319-0	REFUND 70.	<u> </u>
Amount You Owe		Amount of line 69 to be applied to your 2011 estimated tax	71.		<u>41</u>		
Tou Owe	72.	If line 68 is less than line 59, SUBTRACT line 68 from line 59.	This is	the AMOUNT OF TAX	YOU OWE.	72.	
		Penalty for underpayment of estimated tax from IA 2210 or IA		Check if	annualized income meth	od is used. 73.	<b>A</b>
	74,	Penalty and interest 74a, Penalty		▲ 74b, Interest		▲ ADD Enter total 74.	
	75,	TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter				PAY THIS AMOUNT 75.	<b>A</b>
		Electronically pay by credit card or direct debit. Go to value to pay by mail: lowa Income Tax - Document Processing	www.si 30. PO	ate.ia.us/tax/ Box 9187. Des Moin	es IA 50306-9187. Ma	ke check payable to Tre	asurer. State of Iowa.
STEP 11 F	OLI	TICAL CHECKOFF. This checkoff does not increase the	STE				
ε	ımoul	nt of tax you owe or decrease your refund.	NEXT	YEAR,			
		SPOUSE A YOURSELF		l you like to receive a b		Mailing Addr	esses:
\$1.50 to R	epubl	ican Party \$1.50 to Republican Party	option	is not available to elec	ctronic filers,	See lines 70 a	
\$1.50 to D	emoc	ratic Party \$1.50 to Democratic Party		O. ▲	Yes		
\$1.50 to C	ampa	ign Fund \$1.50 to Campaign Fund		<b>▲</b> 1.	No		
STEP 13 PLEASE	S	I (We), the undersigned, declare under penal IGN HERE and statements, and, to the best of my (our)	knowle	dge and belief, it is a tr	ue, correct, and comple		
Verify you			ion of v		any knowledge. K RIKKERS	CPA	04/14/11
<ul> <li>Rechect</li> <li>Attach a</li> </ul>	•					CLF	
- mains c	78.7			Preparer's Signature	KROESE P.O	7	Date
					RROESE F.C I MAIN AVEI		
Your Signa	:ture		Date				_1021
				SIOUX CEN	NTUK	IA 51250-	_TOCA :
Spouse's S	igna	ure [	Date	Address	1077 E		10 1077100
Doubles - T	oler*	ono Number			375	201110-1	12-1277139
Dayume 1	Pichil	one Number	•	Daytime Telephone N	GIODEI	RKUNSIIN	erijostjop Number

### Iowa Individual Income Tax Declaration for an E-File Return

	Control Number (D		
0 0 -	420512 -	02026 -	<u>_1</u>

See Instructions

Your first nam	ne, middle initial ਇ.	Last name BRUNSTING				ocial Security -30-46		Clie	ent Copy
	name, middle initial	Last name				Social Secur			
*F	•				-,				
Home addres	s (number and street) or PC	D Box			······································				
13630	PINEROCK LN								
City, state, an	đ ZIP								
HOUST	ON	TX 77079-	<u>-5914</u>						
Part I	Tax Return Informa	ation - Tax year ending	g Decemb	per 31, 2	2010	B. Spou (filing st		_	A. You or Joint
1. lowa	Net Income (IA 1040, lin	ne 26 A & B)			1B			1A _	60 <b>,</b> 775
2. Total	Tax (IA 1040, line 46 A	& B)			20			2A _	2,466
3. lowa	Income Tax Withheld (I/	A 1040, line 60 A & B)			3B			3A	
₹ 4. Amou	int to be Refunded (IA 1	040, line 70)						. 4	
🤄 5. Total	Amount Due (IA 1040, I	ine 75)	,,,,,,,,,,	. , , , . ,	, ,	******	,,,,,,,,,,,	5	<del></del>
<b>5</b>		payer (Be sure to keep							
·									
6a.	· ·	d be directly deposited as	-			a joint returr	n, this is an		
<b>८</b> <b>५</b> : एस		nt of the other spouse as a							
6b. X	•	posit of my refund or I am n	ot receiving	g a refund	d. Go to "Sig	n Here."			
3 7. Name	of Financial Institution								
8. Routii	ng Transit Number (RTI	· • • • • • • • • • • • • • • • • • • •	The	first two ne	mbers of the	RTN must be	01 through 12	or 21 throu	igh 32.
	sitor Account Number (I								
	of Depositor Account:	······································	hecking		□ N=				
4	•	unt outside the United State at the information I have provid		Yes	∐ No				
Service (IR: not receive refund be d combined s Federal retu and/or trans acknowledg	S) by my ERO and retriever full and timely payment of r irectly deposited as designa tate return and elected dire arn, I understand my state r mitter the reason(s) for the irment of receipt of transmis	consent that my return, including by the lowa Department of Re my tax liability I will remain liable ated in Part II and declare that tot deposit, there is an irrevocate turn will be rejected. If the proed delay or when the refund was son and indication of whether thements must be forwarded upon the son and the son a	evenue (IDR) e for the tax I the information ole appointmocessing of m sent, I also cor or not my ret	i. If I have I lability and on shown of the control of the control of the consent to I um is acceptant to the consent to I um is acceptant to the consent to I um is acceptant to	illed a balance all applicable in lines 6a thro other spouse t refund is dela he IDR sendir	due return, I penalties and penalties and pugh 11 is con o receive the I yed, I authorized to my ERO	understand the interest. I controlled the rect. If I have the fund. If there the IDR to cand/or transm	at if the IDF sent that m filed a joint is an error lisclose to r litter an	R does y or on my ny ERO
Sign <sub>■</sub>					_				
Here	Your Signature		Date		Spot	ise Signature.	If a joint retur	n, both mus	st sign. Date
000000000000000000000000000000000000000		tronic Return Original	, ,		-				
am only a o will have si have follow years from preparer, u	collector, I am not responsib gned this return before sub- red all other requirements do the due date of the return of nder penalties of perjury, I of	ve taxpayer's return and that er ole for reviewing the return and mitting to the IRS. I have provic escribed in the Iowa Electronic or the filing date, whichever is te declare that I have examined the are true, correct, and complete	only declare ded the taxpa Filing Handb ater, and I wil e above taxp	that this fo ayer with a look, I will I Il make a c payer's reti	rm accurately copy of all for keep form IA 8 opy available urn and accon	reflects the dams and inform 453-IND, with to the IDR upo panying sche	ata on the retu lation to be file attachments, on request, if i dules and stat	irn. The tax ed with the on file for t am a paid ements, an	payer IDR and hree d to the
ERO Use	ERO Signature		Date		Check if paid prepare		heck if elf-employed	ERO	s SSN or PTIN
Only	RICHARD K RIK	KERS CPA	04/1	4/11		_ X	Г	] P0	0144154
•	·····	KROESE & KROE	<del></del>						2-1277139
	if self-employed),	540 NORTH MAI				***************************************		Phone Nu	······································
	address and ZIP code	SIOUX CENTER			A 5125	0-1824	1	712-	722-3375
P = 1 = 1	Paid Preparer's			Date		Check if		oarer's SSN	
Paid	Signature					self-employ	ed		
Preparer	<b></b>								
Use	Firm's name (or yours							FEIN	
Only	if self-employed),							Phone Nu	mber
***************	address and ZIP code							712	-722-3375
22.0	TMAH								

### **lowa Itemized Deductions**

If you itemize deductions, attach a copy of this schedule or a copy of the federal Schedule A to your return.

Name(s) as show NELVA E			<b>Security Number</b> 30-4685	
		onstring 401 and bonus depreciation/section 179, please see the 2010 Expanded Instructions on our Web site.	30-4083	<u></u>
Medical and	i I	Do not include health insurance premiums deducted on IA 1040, line 18.		<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>
Dental	1.	Medical and dental expenses 1. 2,133	,	
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus	<del></del>	
		depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.	<del></del>	_
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	0
Taxes	4.	Other state and local income taxes, DO NOT INCLUDE IOWA STATE INCOME TAX.		
You	5.	Include School District Surtax and EMS Surtax paid in 2010. 4.  Real estate taxes 5. 1,298	No.	
Paid			•	
	6.	Personal property taxes, including annual vehicle registration  DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7.  6.  55	ı •••	
	7.	Other taxes. List the type and		
		amount. FOREIGN TAXES - 1041-GT 7. 90	-	7 440
<del></del>	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		1,443
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach federal form 4952 if required. 12.		
<u></u>	13.	Add lines 9a-12. Enter total here.		
Gifts	14.	Contributions by cash or check	-	
to	15.	Other than by cash or check. You must attach federal form 8283 if more than \$500. 15.	***	
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.		
	17.	Add lines 14 through 16. Enter total here.	17.	<u>4,295</u>
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.	18.	
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. 19.	_	
and	20.	Tax preparation fees	~	
Misc.	21.	Other expenses. List type and		
Deductions		amount 21,	<del></del>	
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus		
		depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here.		0
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	
Total	26.		26.	5,738
Itemized	20.	That files of o, 10, 17, 10, 27, and 20, and offer the total field		<u> </u>
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE	YOU	
of	27.		27a	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.	28.	
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)		
-	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using	Recommended of construction and of State May 20 and State May 20 and State May 20 and State May 20 and Annual Annu	***************************************
		filing status 4, enter this amount on line 39, column A of your spouse's return (SPOUSE)	31	
	. 1	- · · · · · · · · · · · · · · · · · · ·		

### 2010 IA 1040 Schedule B

### Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040

NELVA E BRUNSTING

Social Security Number **1611-6007**85

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2010. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2,

INTEREST

Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

INCOME

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly,

check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check or	ne for each	payer	AMOUNT
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES	X			692
EDWARD JONES	X		•	827
EDWARD JONES	X			2,769
EDWARD JONES	X			413
EDWARD JONES	X			391
TAX EXEMPT INTEREST INCOME	X			2,070
	· · · · · · · · · · · · · · · · · · ·			
Total Taxable Interest Income.	·······			
Add the amounts. Enter here and on IA 1040, line 2.			<u>,,,,</u>	7,162

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

DIVIDEND

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

**INCOME** 

Dividend Income. List Names of All Payers.

	Check o	Check one for each payer				
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT		
CHEVRON CORPORATION	X			4,002		
EDWARD JONES	X			1,340		
METLIFE	X			70		
EXXON MOBILE	X			6,830		
EDWARD JONES	X			14		
EDWARD JONES	X			2,179		
DEERE & COMPANY	X			11		
FROM BENEFICIARY'S SCHEDULE K-1	X			7 <b>,</b> 239		
Total Taxable Dividend Income.						
Add the amounts. Enter here and on IA 1040, line 3.	and and an all and an a			21,685		

41-004b (05/24/10)

# 2010 IA 126 Iowa Nonresident and Part-year Resident Credit

•	iowa itoliiesidelit alid i alt-	
Name(s) as shown on page 1 of the IA 1040 NELVA E BRUNSTING	Clie	Social Security Number BB1-609y85
MARK THE APPROPRIATE BOX FOR YOU AND YOUR	SPOUSE YOU MUST FILE THIS FO	ORM IF
You are a nonresident of Iowa	<ul> <li>You are a nonreside</li> </ul>	
	from lowa sources, o	or <sub>i</sub>
You are a part-year resident of lowa	<ul> <li>You are a part-year I</li> </ul>	owa resident
Date moved into lowa:		
and/or	<ul> <li>Attach this form and a</li> </ul>	copy of your federal
Date moved out of lowa:	return to your lowa ret	,
	The state of the s	ce income on the IA 126.
Your spouse is a nonresident of lowa	<ul> <li>You may benefit by us</li> </ul>	ing filing status 3 or 4.
Your spouse is a part-year resident of lowa	IOWA COL	DOE MOONE
Date moved into Iowa:	IOWA-SOU	RCE INCOME
and/or	B. SPOUSE	A. YOU OR JOINT
Date moved out of lowa:	Filing Status 3 Only	
1. Margan polarion tine ata	1	
Wages, salaries, tips, etc.     Tayable interest income.	1,	
Taxable interest income     Ordings dividend income	2.	1
Ordinary dividend income	3.	1 :
4. Alimony received	4.	
5. Business income or (loss)	5.	
6. Capital gain or (loss)		
7. Other gains or (losses)		
8. Taxable IRA distributions	8.	
9. Taxable pensions and annuities	9.	
10. Rents, royalties, partnerships, estates, etc.	10.	
11. Farm income or (loss)	11.	E .
12. Unemployment compensation	12.	
13. Taxable Social Security benefits.	13.	
14. Other income, gambling income, bonus depreciation/section 179	44	
adjustment	14.	1
15. GROSS INCOME. ADD lines 1-14.	15.	
16. Payments to an IRA, Keogh, or SEP while an lowa resident	16.	
17. Deduction for self-employment tax		
18. Health insurance deduction		
19. Penalty on early withdrawal of savings	19.	
20. Alimony paid		
21. Pension/retirement income exclusion	21.	•
22. Moving expense deduction into lowa only	22.	
23. Iowa capital gain deduction		
24. Other adjustments		
25. Total adjustments. ADD lines 16-24.	25.	
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26.	22,924
27. All-source net income from line 26, IA 1040	27.	60,775 % 100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage ro		
the nearest tenth of a percent. This can be no more than 100.0% and no le		% 37.7 <sub>9</sub>
29. Nonresident/part-year resident credit percentage:		
Subtract the percentage on line 28 from 100.0%.	29.	% 62.39
30. Iowa tax on total income from line 43, IA 1040	30.	2,466
The internal tension time of the state	24	
No. Was a Real and the Outstand For Od Same Res Of	^^	
32. I ax after credits. Subtract line 31 from line 30.  33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage	on line 29. 33.	1,499
20. Tellionachipait your resident tax order, matthy tine of by the percentage		MOUNT ON LINE 54 OF IA 1040

www.state.ia.us/tax

### **Iowa Minimum Tax Computation**

Name(s) as shown on IA 1040 or IA 1041:

SSN or FEIN
Client Copy

NELVA E BRUNSTING
481-30-4685

NELVA E BRUNSTING	481-30-4685	)
PART I: Adjustments and Preferences. See instructions.		
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 104	10. start on line 7.	
Medical and dental from line 2, federal form 6251		
2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line	2.	1,443
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 62		
4. Miscellaneous itemized deductions from line 5, federal form 6251		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	6.	0
7. Post - 1986 depreciation from line 18, federal form 6251		
8. Adjusted gain or loss from line 17, federal form 6251	•	
Incentive stock options from line 14, federal form 6251	9	
10. Passive activities from line 19, federal form 6251	10.	179
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11,	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a. h. Patron's adjustment h.		
b. Depreciation (pre-1987), b. i. Pollution control facilities i.	***************************************	
c. Installment sales (line 25) C. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) . d. k. Section 1202 exclusion (line 13) k.	······································	
e. Long-term contracts (line 22) . e		
f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m.		
g. Mining costs (line 23) g.	12.	
13. Total Adjustments and Preferences. Combine lines 1 through 12.	13.	1,622
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14.	44,114
15. Net operating loss deduction. Do not enter as a negative amount.	15.	
16. Combine lines 14 and 15.	16.	
17. Add lines 13 and 16.	17.	
18. Alternative tax net operating loss deduction. See instructions.	18.	
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19.	
PART III: Exemption Amount and Alternative Minimum Tax		
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))	21.	
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	22	0
00 Markinka lima 00 has 000/ 70 00\	22	<u> </u>
23. Multiply line 22 by 25% (0.25).  24. Subtract line 23 from line 20. If the result is zero or less, enter zero.		26,000
		19,736
		1,322
97 Describe the results. Can instruction	47	2,406
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		2/300
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28	0
		· · · · · · · · · · · · · · · · · · ·
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.	29.	22,924
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.	20	62,397
30. Total net income plus total adjustments and preferences. See instructions.	30.	0.367
31. Divide line 29 by line 30 and enter the result to three (3) decimal places.	31.	0.307
32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,	20	^
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	5Z.	0

<sup>\*</sup>Exemption levels of \$17,500 and \$75,000 on lines 20 and 21, respectively, also apply to an estate or trust.

Form	1041(2011) ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100		Page
Sc	hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.		
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	eat	Copy
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable		
	purposes (see instructions)	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	
Si	hedule B Income Distribution Deduction		
1	Adjusted total income (see instructions)	1	53,538
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3	(
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	(
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss		
	as a positive number	6	-3,508
7	Distributable net income.Combine lines 1 through 6. If zero		
	or less, enter -0-	7	50,030
8	If a complex trust, enter accounting income for the tax year as		
_	determined under the governing instrument and applicable local law 8 50,030		
9	Income required to be distributed currently	9	50,030
10	Other amounts paid, credited, or otherwise required to be distributed	10	(
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	50,030
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	50,030
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	50,030
15	Income distribution deduction.Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	50,030
	hedule G Tax Computation (see instructions)		
1	Tax: a Tax on taxable income (see instructions) 1a 207		
•	b Tax on lump-sum distributions. Attach Form 4972 1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56) 1c 0		
	d Total. Add lines 1a through 1c	1d	207
2a	Foreign tax credit. Attach Form 1116		
b	General business credit. Attach Form 3800 2b		
C	Credit for prior year minimum tax. Attach Form 8801		
d	Bond credits. Attach Form 8912		
3	Total credits. Add lines 2a through 2d	3	(
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	207
5	Recapture taxes. Check if from: Form 4255 Form 8611	5	
6	Household employment taxes. Attach Schedule H (Form 1040)	6	
7	Total tax. Add lines 4 through 6.		
	Enter here and on page 1, line 23	7	207
	Other Information	···········	Yes No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		
	Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any		
	individual by reason of a contract assignment or similar arrangement?		Х
3	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority		
	over a bank, securities, or other financial account in a foreign country?		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the		
	foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a		
-			x
5	foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions  Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		X
6	the instructions for required attachment  If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)		··· •
8	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)  If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the		··· ▶
9	estate, and check here Are any present or future trust beneficiaries skip persons? See instructions		

Form 8879-F

ELMER H BRUNSTING DECEDENTS TR DTD

# IRS e-file Signature Authorization for Form 1041

1	OMB	No.	1545-(

Employer identification number

Client Copy

0044

Department of the Treasury Internal Revenue Service

Name of estate or trust

See instructions. Do not send to the IRS. Keep for your records.

2011

4-1-09 AS EST UTD 10-10-96	27-6453100	0
Name and title of fiduciary		
ANITA BRUNSTING		
TRUSTEE		·····
Part I Tax Return Information (Whole Dollars Only)		<u>, , , , , , , , , , , , , , , , , , , </u>
1 Total income (Form 1041, line 9)		<u>53,538</u>
2 Income distribution deduction (Form 1041, line 18)	2	<u>50,030</u>
3 Taxable income (Form 1041, line 22)		3,408
4 Total tax (Form 1041, line 23)	<u>4</u>	20
5 Tax due or overpayment (Form 1041, line 27 or 28)	<u> </u>	-6,913
Part II Declaration and Signature Authorization of Fiduciary (Be sure to g	jet a copy of the estate's or	
trust's return)		
(b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the fit to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-453 to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the receive confidential information necessary to answer inquiries and resolve issues related to the payment. Identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if a consent to electronic funds withdrawal.	I institution account indicated in the financial institution to debit the entry 37 no later than 2 business days prior the electronic payment of taxes to . I have selected a personal	
Fiduciary's PIN: check one box only		
X I authorize KROESE & KROESE P.C. to ent  ERO firm name on the estate's or trust's 2011 electronically filed income tax return.  As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my estate's or trust's 2011 electronically filed income tax return.	ter my PIN 10540 as my signator do not enter all zeros signature on the	ature

ANITA BRUNSTING

Certification and Authentication

42051284948

I certify that the above numeric entry is my PIN, which is my signature on the 2011 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2011.

ERO's signature

Signature of fiduciary or officer representing

the fiduciery

Part III

RICHARD K RIKKERS CPA

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

 $_{\text{Date}} > 04/05/12$ 

03/28/12

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form 8879-F (2011)

### U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing

OLED N	- 45	45 DO	-7
OMBIN	10. IO	4ン-しか	) <i>i</i>

Department of the	Treasury
ntemai Revenue	

1	For calendar year 2011, or fiscal year beginning , and ending , and ending	Z
1	➤ See instructions on back.	
-		

ELMER H BRUNSTING DECEDENTS TR DTD Employer identification number Name of estate or trust Hent3Copv 4-1-09 AS EST UTD 10-10-96 Name and title of fiduciary ANITA BRUNSTING TRUSTEE If this form is being used only as a transmittal, check here

P	art I Tax Return Information		
1	Total income (Form 1041, line 9)	1	
2	Income distribution deduction (Form 1041, line 18)	2	***************************************
3	Taxable income (Form 1041, line 22)	3	······································
4	Total tax (Form 1041, line 23)	4	***************************************
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	
D.	Declaration of Fiduciary		

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent #888-353-4537no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the electronic portion of the 2011 U.S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically with the IRS, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the IRS by the return transmitter. I also consent to the IRS's sending the ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the

### Sign Here

Signature of fiduciary or officer representing fiduciary

Date

### Part III

### Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above estate or trust return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in Pub. 1437, Procedures for the Form 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2011. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

	ERO's signature	Date Check if Check if also paid preparer	ERO's SSN or PTIN
Use	Firm's name (or yours if self-employed), address, and ZIP code		EIN ▶ Phone no.

Under penalties of perjury, I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Pre- parer Use Only	Print/Type prepare	er's name	Preparer's signature	Date	Check PTIN self-employed
	Firm's name	<b>&gt;</b>			Firm's EiN
	Firm's address				Phone no

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8453-F (2011)

### **SCHEDULE I** (Form 1041)

### Alternative Minimum Tax—Estates and Trusts

▶ Attach to Form 1041. See the separate instructions for Schedule I (Form 1041).

OMB No. 1545-0092

2011

Department of the Treasury

Employer identification number Name of estate or trust Client Copy ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 4-1-09 AS EST UTD 10-10-96 Estate's or Trust's Share of Alternative Minimum Taxable Income Adjusted total income or (loss) (from Form 1041, line 17) 53,538 1 2 2 Interest 3 3 Taxes Miscellaneous itemized deductions (from Form 1041, line 15b) 4 4 5 Refund of taxes 5 6 6 Depletion (difference between regular tax and AMT) Net operating loss deduction. Enter as a positive amount 7 7 Interest from specified private activity bonds exempt from the regular tax 8 8 Qualified small business stock (see instructions) 9 9 Exercise of incentive stock options (excess of AMT income over regular tax income) 10 10 Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) 11 11 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) 12 Disposition of property (difference between AMT and regular tax gain or loss) 13 13 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 14 14 Passive activities (difference between AMT and regular tax income or loss) 15 Loss limitations (difference between AMT and regular tax income or loss) 16 16 Circulation costs (difference between regular tax and AMT) 17 17 Long-term contracts (difference between AMT and regular tax income) 18 18 Mining costs (difference between regular tax and AMT) 19 Research and experimental costs (difference between regular tax and AMT) 20 20 21 Income from certain installment sales before January 1, 1987 22 Intangible drilling costs preference 22 Other adjustments, including income-based related adjustments 23 23 Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) 24 Adjusted alternative minimum taxable income. Combine lines 1 through 24 53,538 25 Note: Complete Part II below before going to line 26. Income distribution deduction from Part II, line 44 26 Estate tax deduction (from Form 1041, line 19) 27 50,030 28 Add lines 26 and 27 28 Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 29 29 3,508 If line 29 is: • \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax. Over \$22,500, but less than \$165,000, go to line 45. \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52. Part II Income Distribution Deduction on a Minimum Tax Basis Adjusted alternative minimum taxable income (see instructions) 53,538 Adjusted tax-exempt interest (other than amounts included on line 8) 31 Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-32 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4) 33 Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions) 34 Capital gains computed on a minimum tax basis included on line 25 3,508)35 35 Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-50,030 37 37 Income required to be distributed currently (from Form 1041, Schedule B, line 9)

Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)

Tax-exempt income included on line 40 (other than amounts included on line 8)

Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Total distributions. Add lines 38 and 39

Schedule I (Form 1041) (2011)

50,030

50,030

50,030

38

39

40

41

38

39

40

If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.

Subtract line 67 from line 61

If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28)

Multiply line 71 by 25% (.25)

Add lines 63, 70, and 72

and subtract \$3,500 from the result

Enter the smaller of line 73 or line 74 here and on line 52 .....

71

73

73

# SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

### **Capital Gains and Losses**

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092 2011

Name of estate or trust

ELMER H BRUNSTING DECEDENTS TR DTD

4-1-09 AS EST UTD 10-10-96

Client Copy 27-6453100

Note: F	orm 5227 filers need to complete or Short-Term Capital (	_	ses – Assets H	leld One Year or Les	<u> </u>		
2000000000	(a) Description of property ele: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)		(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a SI	EE ATTACHED EDWARD	JONES VARIOUS	VARIOUS	2,516	2,	142	374
b E	Enter the short-term gain or (loss), if a	any, from Schedule	D-1, line 1b		***************************************	1b	
<b>2</b> S	Short-term capital gain or (loss) from	Forms 4684, 6252	, 6781, and 8824			2	
	Net short-term gain or (loss) from part					3	
C	Short-term capital loss carryover. Ent Carryover Worksheet let short-term gain or (loss). Comb			************************		4 (	
Part	olumn (3) on the back Long-Term Capital G	ains and Los	ses – Assets H	eld More Than One Y	<u></u> 'ear	5	374
	(a) Description of property le: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)		(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a SI	EE ATTACHED EDWARD	JONES VARIOUS	VARIOUS	42,662	39,	786	2,876
b E	inter the long-term gain or (loss), if a	ny, from Schedule	D-1, line 6b		· · · · · · · · · · · · · · · · · · ·	6b	
7 L	ong-term capital gain or (loss) from F	Forms 2439, 4684,	6252, 6781, and 88	24	**************	7	
8 N	let long-term gain or (loss) from partr	nerships, S corpora	ations, and other est	ates or trusts		8	· · · · · · · · · · · · · · · · · · ·
<b>9</b> C	Capital gain distributions			SEE STATEMEN	NT 1	9	258
	Sain from Form 4797, Part I ong-term capital loss carryover. Ente			e 2010 Capital Loss		10	
С	arryover Worksheet		-			11 (	
	let long-term gain or (loss).Combi olumn (3) on the back	ne lines 6a through	n 11 in column (f). Ei	nter here and on line 14a,	•	12	3,134

9706										
32355955	3000000000000	orm 1041) 2011 ELMER H BRUNS	TING I	ECEDE			27-645310	0		Page 2
P	Part III Summary of Parts I and II Caution: Read the instructions before completing this par		part.	rt. (1) Bene rt. (see i		(2) Estate's or trust's		(3) Total		
13	Net sho	rt-term gain or (loss)		13				374		374
14		g-term gain or (loss):						•	(	
a	Total for	year		14a			<u> </u> Cale	<u>emt</u>	Copy	3,134
b	Unrecapt	tured section 1250 gain (see line 18 of the wr	ksht.)	14b						
C	28% rate	gain		14c						
15	Total ne	t gain or (loss).Combine lines 13 and 14a		15			3,	508		3,508
Note	: If line 15	, column (3), is a net gain, enter the gain on F	orm 1041, i	ine 4 (or Fo	orm 990-T, Pa	art I, line 4a	i). If lines 14a and 15, c	olumn	(2), are net	
gains	s, go to Pa	rt V, and <b>do not</b> complete Part IV. If line 15, c	column (3), is	s a net loss	s, complete P	art IV and t	he Capital Loss Carr	yover	Worksheet,a	s
nece	ssary.									
P	irt IV	Capital Loss Limitation								
16	Enter her	re and enter as a (loss) on Form 1041, line 4	(or Form 99	0-T, Part I,	line 4c, if a tr	ust), the si	maller of:			
а	The loss	on line 15, column (3) or b \$3,000						16	(	
Note	: If the los	s on line 15, column (3), is more than \$3,000,						mplet	e the Capital	
Loss	Carryov	er Worksheetin the instructions to figure you	ır capital los:	s carryove	r.					
P:	ert V	Tax Computation Using Maximus	m Capital	Gains F	Rates					
Form	n 1041 file	ers. Complete this part only if both lines 14a	and 15 in col	lumn (2) ar	re gains, or ar	amount is	entered in Part I or Pa	rt II an	d there is an	
entry	on Form	1041, line 2b(2), <b>and</b> Form 1041, line 22, is m	ore than ze	ro.						
Caul	t <b>ion:</b> Skip t	this part and complete the Schedule D Tax \	Worksheeti	n the instru	uctions if:					
• E	ither line 1	4b, col. (2) or line 14c, col. (2) is more than ze	ero, or							
• B	oth Form 1	041, line 2b(1), and Form 4952, line 4g are n	nore than ze	ro.						
		usts. Complete this part only if both lines 14a		=						
and	Form 990-	T, line 34, is more than zero. Skip this part ar	nd complete	the Scheo	dule D Tax W	orksheeti	n the instructions if eith	er line	14b, col. (2) c	r
line 1	14c, col. (2	) is more than zero.						10050000000		
17	Enter tax	able income from Form 1041, line 22 (or Form	m 990-T, line	34)		17	3,408			
18	Enter the	smaller of line 14a or 15 in column (2)					r.			
	but not le	ess than zero	18		3,134					
19	Enter the	estate's or trust's qualified dividends from								
		I, line 2b(2) (or enter the qualified dividends								
	included in	income in Part I of Form 990-T)	19							
20	Add lines	s 18 and 19	20		3,134					
21	If the est	ate or trust is filing Form 4952, enter the								
	amount f	rom line 4g; otherwise, enter -0-	21	<u></u>	0					
22	Subtract	line 21 from line 20. If zero or less, enter -0-		,,,,,,,,,,,		22	3,134			
23	Subtract	line 22 from line 17. If zero or less, enter -0-	<i></i>			23	274			
24	Enter the	smaller of the amount on line 17 or \$2,300				24	2,300			
25	Is the amount on line 23 equal to or more than the amount on line 24?									
		Skip lines 25 and 26; go to line 27 and check								
	No. Enter the amount from line 23				,,.,.,,.,.,	25	274			
26	Subtract	line 25 from line 24				26	2,026			
27	Are the a	mounts on lines 22 and 26 the same?								
	Yes. Skip lines 27 thru 30; go to line 31.			of line 17 or li	ine 22	27	3,134			
28	Enter the	amount from line 26 (If line 26 is blank, enter	r -0-)			28	2,026			
29	Subtract	line 28 from line 27				29	1,108			

Multiply line 29 by 15% (.15)

(see the Schedule G instructions in the instructions for Form 1041)

Add lines 30 and 31
Figure the tax on the amount on line 17. Use the 2011 Tax Rate Schedule for Estates and Trusts

(see the Schedule G instructions in the instructions for Form 1041)

Figure the tax on the amount on line 23. Use the 2011 Tax Rate Schedule for Estates and Trusts

Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule

Schedule D (Form 1041) 2011

166

41

207

622

207

30

31

32

33

34

G, line 1a (or Form 990-T, line 36) ....

30

### **SCHEDULE E** (Form 1040)

### **Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name(s) shown on return

(99)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

Attachment Sequence No. Your social security number

	SLMER H BRUNSTING DECEDENTS TR DID				1			Cup	У	
4	1-1-09 AS EST UTD 10-10-96					27-6	<u>45</u>	<u>3100</u>	<del></del>	<del></del>
Α		rm(s)	1099? (see ins	tructions)					Yes	No
В			·····						Yes _	No_
	art I Income or Loss From Rental Real Estate an									е
	Schedule C or C-EZ (see instructions). If you are an indiv							age 2, line	40.	
	ation. For each rental property listed on line 1, check the box in the last			vned that pro	perty as a mo	ember of a	ì			
Jua	lified joint venture (QJV) reporting income not subject to self-employme	nt tax.				~~~~		T :		T
1	Physical address of each property-street, city, state, zip			Type-from	2 For each rental real estate property listed,		Fair Rental	Personal	QJV	
	7017			list below	report the n	umber of		Days	Use Days	<b>_</b>
	IOWA			1	days rented value and d	at fair rental		1		-
B					personal us		В			┼
C					instructions.		C	<u> </u>	<u></u>	<u> </u>
	e of Property:		7 0.	. If (D =t = 1						
	Single Family Residence 3 Vacation/Short-Term Rental 5	Land		elf-Rental	-)					
		Royal	ties 8 O	ther (describ		ortico				
HU	ome:		A			erties B		T	С	
2-2	Merchant card and third party payments. For 2011, enter -0-	3a		0		<u> </u>				
	Payments not reported to you on line 3a	3b		44,923						
	Total not including amounts on line 3a that are not income (see instructions)	4		44,923						
	Penses:	<del>                                     </del>		11,020						
•	Advertising	5								
	Auto and travel (see instructions)	6								
	Cleaning and maintenance	7			***************************************		~~~~	<u> </u>		
	Commissions	8								
	Insurance	9								·····
	Legal and other professional fees	10								
	Management fees	11				• • • • • • •				
	Mortgage interest paid to banks, etc. (see instructions)	12								
	Other interest	13			***************************************				,	
	Repairs	14								
	Supplies	15								
	Taxes	16		2,985						
	Utilities	17								
	Depreciation expense or depletion	18								
9	Other (list)	19								
	Total expenses. Add lines 5 through 19	20		2,985						
21	Subtract line 20 from line 4. If result is a (loss), see									
	instructions to find out if you must file Form 6198	21		41,938						
22	Deductible rental real estate loss after limitation, if any,									
	on Form 8582 (see instructions)	22	<u>k</u>	0	(					)
23a	Total of all amounts reported on line 3a for all rental properties									
b	Total of all amounts reported on line 3a for all royalty properties			1						
	Total of all amounts reported on line 4 for all rental properties					44,9	<u>23</u>			
	Total of all amounts reported on line 4 for all royalty properties									
	Total of all amounts reported on line 12 for all properties			ļ						
	Total of all amounts reported on line 18 for all properties									
_	Total of all amounts reported on line 20 for all properties			23g	·····	2,9		ļ		
	Income. Add positive amounts shown on line 21. Do not include any lo					· · · · · · ·	24 25	<u> </u>	41,	<u>938</u>
	······································							<u> </u>	·····	)
26	Total rental real estate and royalty income or (loss)Combine lines									
	If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter t									000
	17, or Form 1040NR, line 18. Otherwise, include this amount in the total		ne 41 on page 2	2	· · · · · · · · · · · · · · · · · · ·		26	Cabada	41,	938

**Q.**2 (1) 10

·			Final K-1 Amended	∄ K-1	<b>L L ] ] ]</b> OMB No. 1545-0092
Schedule K-1 (Form 1041)	2011	P	Beneficiary's Sh Deductions, Cre		Current Year Income, of Other Items
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax year beginning	1	Interest income	11	Final year deductions
	and ending	2a	Ordinary dividends 8,092	CI	ent Copy
Beneficiary's Share o	of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends 4,241		
•	About the Estate or Trust	3	Net short-term capital gain		,
A Estate's or trust's employer identificat		4a	Net long-term capital gain		
27-6453100		4b	28% rate gain	12	Alternative minimum tax adjustment
B Estate's or trust's name		4c	Unrecaptured section 1250 gain		
4-1-09 AS EST		5	Other portfolio and nonbusiness income		
C Fiduciary's name, address, city, state,		6	Ordinary business income		
ANITA BRUNSTIN TRUSTEE		7	Net rental real estate income		
2003 BLOOMINGD VICTORIA	TX 77904	8	41,938 Other rental income	13	Credits and credit recapture
		9	Directly apportioned deductions		
D Check if Form 1041-T was filed	and enter the date it was filed				
				14 B *	Other information 123
E Check if this is the final Form 10	41 for the estate or trust	10	Estate tax deduction	E *	8,092 STM
Part II Information	About the Beneficiary			H *	STM
F Beneficiary's identifying number $481-30-4685$					
G Beneficiary's name, address, city, stat	ie, and ZIP code				
NIDI IAN DOIMAGUTA	a				
NELVA BRUNSTIN 13630 PINEROCK		*Se	e attached statement for ad	ditional	Iinformation.
HOUSTON	TX 77079-5914	ber dec	te. A statement must be atta neficiary's share of income a ductions from each business er rental activity.	nd direc	tly apportioned
H X Domestic beneficiary	Foreign beneficiary	For IRS Use Only			

#### 9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100

#### **Federal Statements**

FYE: 12/31/2011

### Statement 1 - Schedule D, Part II, Line 9 - Capital Gain Distribution Copy

Description	Amo	unt
EDWARD JONES	\$	258
TOTAL	\$	258

9706 ELMER H BRUNSTING DECEDENTS TR DTD

27-6453100 FYE: 12/31/2011 Federal Statements NELVA BRUNSTING 481-30-4685

Client Copy

#### Schedule K-1, Box 14, Code E - Net Investment Income Information

Description		Amount
DIVIDEND INCOME	\$	8,092

#### Schedule K-1, Box 14, Code H - Other Information

Description Amount

BUSINESS AND RENTAL ACTIVITY DETAIL: \$
FARMLAND INCOME 41,938

Form 1116 Page	1	Detail	N	lo:	rksh	eet
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Form 1116

For calendar year 2011, or tax year beginning

, and ending

2011

Name

ELMER H BRUNSTING DECEDENTS TR DTD 4-1-09 AS EST UTD 10-10-96

27-6453100

Clenta@optycation Number

Category of income	PASSIVE INCOME	11		Regular Tax	X Alternative M	inimum Tax
Name of foreign country	VARIOUS		<u> </u>			
1a Gross income: (1)		and a strong a strong and a strong and a strong and a strong and a strong a strong and a strong a strong and a strong a strong and a strong and a strong and a strong a strong and a strong a strong and a strong a strong a strong a strong and a strong a s				
Other income	3,851	· ·				
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related						
3a Certain itemized deductions				and the state of t		
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income	6,459					
3e Gross income from all sources						
3f Divide line 3d by line 3e	0.1143					
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related						
(Add lines 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued	123					
Fiduciary share (2)	0.0000 %	%	%	%	%	٥/,

R(1) Gross income is per input. Fiduciary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule. S(2) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

BRUNSTING003599

Form 1116 Page 1 Detail Worksheet

Form 1116

For calendar year 2011, or tax year beginning

and ending

2011

Name

ELMER H BRUNSTING DECEDENTS TR DTD

4-1-09 AS EST UTD 10-10-96

Clientale opycation Number

27-6453100

Category of income	PASSIVE INCOM	E		Reg	gular Tax Alter	native Minimum Tax $X$
Name of foreign country	VARIOUS	-				
1a Gross income: (1)						
Other income	3,851					
Qualified dividends	2,350					
Short-term capital gain / loss						
Long-term capital gain / loss	258					
2 Expenses definitely related						
2s. Cortain itemized deductions						
3a Certain itemized deductions						
3b Other deductions 3c Add lines 3a and 3b						
3d Gross foreign source income	6,459					
3e Gross income from all sources	56,523					·
3f Divide line 3d by line 3e	0.1143					
3g Multiply line 3c by line 3f						
					<b>Vernous</b>	
4a Home mortgage interest			***************************************			
4b Other interest expense						
5 Losses from foreign sources						
Deductions not definitely related (Add lines 3g, 4a, 4b, and 5)						
Foreign taxes paid or accrued	123					
Fiduciary share (2)	0.0000 %	%	%	%	96	%

Recommendately and the Beneficiary share will be allocated / limited on Form 1116; beneficiary share is allocated on the Beneficiary Foreign Tax Credit Schedule. (42) Fiduciary share is reported on Form 1116; beneficiary share is reported per beneficiary on the Beneficiary Foreign Tax Credit Schedule

Selection of ELIMER H BRUNSTING DECEDENTS TR DTD   Chelleton of Federal Employer ID Number   Chelleton of Federal Property   Chelleton   Chelleton of Federal Property   Chelleton   Chellet	For (	Calendar Year 2011 or fiscal year beginning	ng, and	ending	lowa Fid	duciary Return
Name Audress, and Title of Flucidery ANITA BRUNSTING 2003 BLOOMINGDALE CIR VICTORIA TRUSTER  Name of Autonomy, Malling Address (city, state, ZIP) CANDACE KUNZ-FREED LARGE TIMAYS LANE, SUITE 230 HOUSTON TY, 779.79  Alterance Free Number. 800-229-3002  Alterance Free Number. 800-239-3002  Alterance Free Numb	Na	ame of ELMER H BRUNST	ING DECEDENTS 7	R DTD	Federal Employer ID Number	Check one:
ANTITE BRUNSTINS 20.03 BLOOMINGDALE CIR VICTORIA TX 779.04 TRUSTEE Name of Attorney, Mailing, Address (city, state, ZIP) CANDACE KUNZ-PREED 148.00 ST MARYS LANE, SUITE 23.0 Probate No. TX 779.79 Althomacy, Phone Number 8.00-229-3.002 Althomacy and Consept Althomacy 8.002 Althomacy 8.002 Althomacy	Es	state or Trust 4-1-09 AS EST	UTD 10-10-96	······································	······································	Estate
A Complex Trust   TRUSTEE   Trust				[	Decedent's Social Security Number	Constant
TRUSTEB  Name of Allocropy, Malling Address (city, state, ZIP)  CANIDAGE KUNZ - FIRED  14 9.0 ST MARYS LANS, SUITE 2.30  HOUSTON TX, 77079  Attempts a Phone Number 80.0 - 2.29 - 3.00.2  Attempts a Phone Number 80.0 - 2.29 - 3.00.2  Attempts a Phone Number 80.0 - 2.29 - 3.00.2  Attempts a Phone Number 80.0 - 2.29 - 3.00.2  Attempts a Phone Number 80.0 - 2.29 - 3.00.2  Attempts a Phone Number 80.0 - 2.29 - 3.00.2  It is an amended 1A 10417					Client	Copy Trust
Seator   S				<del></del>		X Complex Trust
Name of Alborney, Making Address (city, state, JP)   CANDACE KNTZ - FREED   L8 80 0 ST MARYS LANE, SUTTE 23 0   Frobate No.   Frobate No.   Total restaurentary   Indeed to the state of			1X //904			
Trust, check one:   If trust, check one:	***************************************		ito 7ID)		estate is perioring	Bankruptcy Estate
14 8 0 0 ST MARYS LANE, SUTTE 23 0			ne, zn /			If trust, check one:
Altomora's Pinnore Number 8.00 - 2.29 - 3.010.  Interest 9.00 - 1.00 -			SUITE 230		Probate No.	X Testamentary
Althorapy's Phone Number 800 – 297 – 30 0/2 Authorization is grained to like attorning litted above to receive confidence in information under lows Code section 421 60 to act as the frust or estate's representative before the flows Depathment of Revenue and to make written or one presentations to shell of the trust or estate's representative before the flows Depathment of Revenue and to make written or one presentations to shell of the trust or estate's representative before the flows Depathment of Revenue and to make written or one presentations to shell of the trust or estate's Revenue and to make written or one presentative before the flows and the flow of the flows and the flows of the flows and the flo		· · · · · · · · · · · · · · · · · · ·				
Tool Department of Revenue and to make written or oral presentations on behalf of the Insto or estate. New prior returns been filled for this easte or trust?   Yes   No   Is an lowar 766 being filled?   Yes   No   No   Is this an amended IA 1041?   Yes   No   No   No   No   No   No   No   N	Att	ttorney's Phone Number 800-229	-3002			l 🖳 🔝
Have prior returns been filed for this estate or trust?					ection 421.60 to act as the trust or estate's repr	resentative before the
Section   Sect					Certificate of Acquittance requested?	Yes X No
1. Dividends. Enter full amount.			7			
2   Informet   2   Informet   3   Income from partnerships and other fiduciaries. Atlach supporting schedule.   3   3   4   4   1,938   4   4   1,938   4   4   1,938   4   4   1,938   4   4   1,938   5   5   Net business and farm income or loss. Atlach Schedules C or C-EZ and F, foderal form 1040, 5   6   8   4   1,938   7   7   7   8   7   7   7   8   7   7	***************************************				1. 8.092	
3. Income from partineships and other induciaries. Attach supporting schedule.  4. 41,938  4. Net pain (loss) from capital assets  7. Ordinary agains (losses). Attach folderal form 4797.  8. Net pain (loss) from capital assets  7. Ordinary agains (losses). Attach folderal form 4797.  8. Other Income. State nature of income.  9. Total Income. Add lines 11 through 8.  9. 53,538 ▲  10. Interest. Enter on Schedule D, page 2.  11. Taxes. Enter on Schedule D, page 2.  12. Fiduciary frees. Enter on Schedule D, page 2.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  14. A 11. 15. Chief deduction fro						
4. Net rents and royalties   4. Net rents and royalties   5. Net business and tarm income or loss. Atlach Schedules C or C-EZ and F, federal form 1940.   5.    7. Ordinary gains (losse) from capital assets   7. Ordinary gains (losse). Atlach federal form 4797.   7.    8. Other income. State nature of income.   8.    9. Total income. Add lines 1 through 8.   9.   53 , 538		3. Income from partnerships and other fiduc	ciaries. Attach supporting schedule.	, , , , , , , , , , , , , , , , , , ,	3.	
7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Cher income. Site nature of income. 8. 9. Total income. Add income. Add income. Add inces 1 through 8. 9. 53,538 ▲  10. Interest. Enter on Schedule D, page 2. 10. 11. 1 Taxes. Enter on Schedule D, page 2. 11. 1 8,875 12. Fiduciary fees. Enter on Schedule D, page 2. 11. 1 8,875 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 13. 1 Charitable deduction from income in compliance with Will or Trust instrument. 13. 1 13. 1 Charitable deduction from income in compliance with Will or Trust instrument. 13. 1 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 14. 1 15. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. 1 15.	I I	4. Net rents and royalties				
7. Ordinary gains (losses). Attach federal form 4797. 7. 8. Cher income. Site nature of income. 8. 9. Total income. Add income. Add income. Add inces 1 through 8. 9. 53,538 ▲  10. Interest. Enter on Schedule D, page 2. 10. 11. 1 Taxes. Enter on Schedule D, page 2. 11. 1 8,875 12. Fiduciary fees. Enter on Schedule D, page 2. 11. 1 8,875 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 13. 1 Charitable deduction from income in compliance with Will or Trust instrument. 13. 1 13. 1 Charitable deduction from income in compliance with Will or Trust instrument. 13. 1 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 14. 1 15. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. 1 15.	Ş	5. Net business and farm income or loss. At	ttach Schedules C or C-EZ and F,	federal form 1040.	5	
8. Other income. State nature of income.  9. Total income. Add lines 1 through 8.  10. Interest. Enter on Schedule D, page 2.  11. Taxes. Enter on Schedule D, page 2.  12. Fiduciary fees. Enter on Schedule D, page 2.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13.  14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2.  15. Charitable deduction from income in compliance with Will or Trust instrument.  16. Allowable miscellaneous Itemized deductions. Enter on Schedule D, page 2.  17. Total. Add dines 10 through 16.  18. Balance. Subtract line 17 from line 9.  19. Distributions to beneficiaties. Complete Schedule B on page 2 or attach federal Schedule K·1.  20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)  21. Total. Add lines 19 and 20.  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  23. Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.  23. Compute tax from rate Schedule E, page 2.  24. Iowa lump sum tax. Attach federal Schedule 4972.  25. Iowa minimum tax. Attach federal Schedule 4972.  26. 31.  27. Personal exemption credit. This is a nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C.  28. Schedule IA 130 or IA 1041 Schedule C.  29. Motor fuel tax credit. Attach 141 Tax Tax Credits Schedule.  30. Other credits. Attach 14 18 Tax Credits Schedule.  31. Total credits. Attach 14 18 Tax Credits Schedule.  32. Tax liability. Subtract line 31 from 28.  33. Tax pald with additional lowe Fiduciary Income Tax Payment V	Ž	_ ` ` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '			· · · · · · · · · · · · · · · · · · ·	
9. Total income. Add lines 1 through 8. 9. 53 , 538 ▲  10. Interest. Enter on Schedule D, page 2. 11. 8, 875  12. Fiduciary fees. Enter on Schedule D, page 2. 12. 12. 13. Charitable deduction from income in compliance with Will or Trust instrument. 13. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 14. 15. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. 15. 16. Other deductions on the subject to 2% floor. Enter on Schedule D, page 2. 15. 16. 18. Balance. Subtract line 17 from line 9. 18. 44 , 663 ▲  19. Distributions to beneficializes. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. 41 , 155 20. Federal estate tax attributable to income in respect of a decedent (flduciary's share) 20. 21. Total. Add lines 19 and 20. 21. Total. Add lines 19 and 20. 22. Taxable income of flduciary. Subtract line 21 from line 18. Must be zero on final return 22. 3 , 508 ▲  23. Compute tax from rate Schedule E, page 2. 23. 31. 24. It was unique tax from rate Schedule E, page 2. 23. 31. 24. It was unique tax from rate Schedule E, page 2. 25. It was unique tax from rate Schedule E, page 2. 25. It was unique tax from rate Schedule E, page 2. 25. It was unique tax from rate Schedule E, page 2. 26. 31. 31. 31. 32. 32. Nonresident credit. Attach federal Schedule G. 25. 32. Nonresident credit. Attach federal Schedule G. 25. 32. Nonresident credit. Attach federal Schedule G. 30. 31. 32. 32. 33. 33. 33. 33. 33. 33. 33. 33		<ol><li>Ordinary gains (losses). Attach fede</li></ol>	eral form 4797.	. , . , , . ,	7	
10. Interest. Enter on Schedule D, page 2.  11. Taxes. Enter on Schedule D, page 2.  12. Fiduciary fees. Enter on Schedule D, page 2.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction from income in compliance with Will or Trust instrument.  13. Charitable deduction or subject to 2% floor. Enter on Schedule D, page 2.  14. Altorney, accountant, and return preparer fees. Enter on Schedule D, page 2.  15. Check of deductions not subject to 2% floor. Enter on Schedule D, page 2.  16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.  16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.  16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.  17. Total. Add lines 10 through 16.  18. Balance. Subtract line 17 from line 9  19. Distributions to beneficiaries. Complete Schedule D on page 2 or attach federal Schedule K-1.  19. Distributions to beneficiaries. Complete Schedule D on page 2 or attach federal Schedule K-1.  20. Federal estate tax attributable to income in respect of a decedent fiduciary's share?  20. Texable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return  22. Tax before credits. Add lines 23 through 25.  23. Compute tax from rate Schedule E, page 2.  24. Iowa numinimum tax. Attach IA 6251.  25. Line Tax before credits. Add lines 23 through 25.  26. Jax before credits. Add lines 23 through 25.  27. Personal exemption credit. This is a nonrefundable credit.  28. Jax before credits. Add lines 27 through 30.  30. Other credits. Attach LA 148 Tax. Credits Schedule  30. Jax liability. Subtract line 31 from 28.  31. Total credits. Add lines 27 through 30.  32. Tax paid with additional lows Fiduciary income Tax Payment Voucher  33. Tax paid with additional lows Fiducia						FA FAA.
11. Taxes. Enter on Schedule D, page 2.						53,538 ▲
12		10. Interest. Enter on Schedule D, page	8 Z. 9		11 8 875	
13. Charitable deduction from income in compliance with Will or Trust instrument.   13.		12 Fiduciary fees Enter on Schedule F	2. ) nage 2			
14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 14. 15. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15		13. Charitable deduction from income in	r compliance with Will or Trust	instrument.		
15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 15.	<i>σ</i> ,	2 14. Attorney, accountant, and return pre				
16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2.  16. 17. Total. Add lines 10 through 16.  17. Total. Add lines 10 through 16.  18. 44,663   19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1.  19. 41,155  20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share)  21. Total. Add lines 19 and 20.  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return.  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return.  22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return.  23. Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.  24. Iowa lump sum tax. Attach federal Schedule 4972.  24. Iowa lump sum tax. Attach federal Schedule 4972.  25. Iowa minimum tax. Attach federal Schedule 4972.  26. Tax before credits. Add lines 23 through 25.  27. Personal exemption credit. This is a nonrefundable credit.  28. Schedule IA 130 or IA 1041 Schedule C.  29. Motor fuel tax credit. Attach Schedule IA 4136.  29. Unto-fistate tax credit or nonresident credit. Attach copy of out-of-state return and schedule IA 130 or IA 1041 Schedule C.  30. Other credits. Add lines 27 through 30.  31. Total credits. Add lines 27 through 30.  32. Tax liability. Subtract line 31 from 26.  33. Tax paid with additional lowe Fiduciary Income Tax Payment Voucher  33. Tax paid with additional lowe Fiduciary Income Tax Payment Voucher  34. And all to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   28. September of fluciary or officer representing fluciary Income Tax Payment for the taxolity of the income tax lever of the United States for tax administrative purposes.  35. Amount due. If line 33 is less than line 32, enter the difference.  36. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   29. Septembe	C	2 15 Other deductions not subject to 2%				
17. Total. Add lines 10 through 16.  17. day 8,875    18. d44,663    18. Balance. Subtract line 17 from line 9	5	16. Allowable miscellaneous itemized de			• • •	
19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 19. 41, 155 20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) 20. 21. Total. Add lines 19 and 20. 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. 3, 508    Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28. 23. Compute tax from rate Schedule E, page 2. 23. 31  X 24. Iowa lump sum tax. Attach federal Schedule 4972. 24. 25. Iowa minimum tax. Attach federal Schedule 4972. 25. Iowa minimum tax. Attach ines 23 through 25. 26. 31. 27. Personal exemption credit. This is a nonrefundable credit. 27. 40.00 28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C. 28. 30. Other credits. Attach IA 148 Tax Credits Schedule. 30. 31. Total credits. Attach IA 148 Tax Credits Schedule. 30. 31. Total credits. Add lines 27 through 30. 31. 4.0 32. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher 33. 32. 34. Refund. If line 33 is least than line 32, enter the difference. 35. 0    Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467  W DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a rue, correct, and complete return for the taxable year as required by the income tax law of the States for tows and the undersigned. It is a rue, correct, and complete return for the taxable year as required by the income tax law of the States for fowa and the undersigned in the root of the undersigned in the root of the United States for the St	ы <b>С</b>	3 17. Total. Add lines 10 through 16		, . ,		
20. Federal estate tax attributable to income in respect of a decedent (floudiary share) 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. 3,508   Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28. 23. Compute tax from rate Schedule E, page 2. 24. Lowa lump sum tax. Attach dederal Schedule 4972. 24. Lowa lump sum tax. Attach la 6251. 25. Lowa minimum tax. Attach la 6251. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C. 29. Motor fuel tax credit. Attach Schedule IA 4136. 29. Motor fuel tax credits. Attach IA 148 Tax Credits Schedule. 30. Other credits. Attach IA 148 Tax Credits Schedule. 31. Total credits. Add lines 27 through 30. 32. Tax liability. Subtract line 31 from 26. 33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher 34. Refund. If line 33 is larger than line 32, enter the difference. 35. Amount due. If line 33 is less than line 32, enter the difference. 36. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the tradeministrative purposes.  Signature of preparer other than fiduciary  Preparer's ID No. Address 540 NORTH MAIN AVENUE  Date  Date	E E	7	9 <sub></sub>			44,663▲
20. Federal estate tax attributable to income in respect of a decedent (floudiary share) 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return 22. 3,508   Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28. 23. Compute tax from rate Schedule E, page 2. 24. Lowa lump sum tax. Attach dederal Schedule 4972. 24. Lowa lump sum tax. Attach la 6251. 25. Lowa minimum tax. Attach la 6251. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C. 29. Motor fuel tax credit. Attach Schedule IA 4136. 29. Motor fuel tax credits. Attach IA 148 Tax Credits Schedule. 30. Other credits. Attach IA 148 Tax Credits Schedule. 31. Total credits. Add lines 27 through 30. 32. Tax liability. Subtract line 31 from 26. 33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher 34. Refund. If line 33 is larger than line 32, enter the difference. 35. Amount due. If line 33 is less than line 32, enter the difference. 36. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the tradeministrative purposes.  Signature of preparer other than fiduciary  Preparer's ID No. Address 540 NORTH MAIN AVENUE  Date  Date	rouch					
22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return.  22. 3,508   Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28.  23. Compute tax from rate Schedule E, page 2.  24. Lowa lump sum tax. Attach federal Schedule 4972.  24. Lowa lump sum tax. Attach federal Schedule 4972.  25. lowa minimum tax. Attach IA 6251.  26. Tax before credits. Add lines 23 through 25.  27. Personal exemption credit. This is a nonrefundable credit.  27. 40.00  28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C.  29. Motor fuel tax credit. Attach Schedule IA 4136.  29. 30. Other credits. Attach IA 148 Tax Credits Schedule.  30. Other credits. Attach IA 148 Tax Credits Schedule.  31. Total credits. Add lines 27 through 30.  32. Tax liability. Subtract line 31 from 26.  33. Tax paid with additional lowar Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  36. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the baselower of the united States for tax declares to tax difficults of another state or of the United States for tax supplies of properse of fiduciary or officer representing fiduciary  Date  Date  Date	몯		come in respect of a decedent	(fiduciary's share)	20.	41 155
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28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C.  29. Motor fuel tax credit. Attach Schedule IA 4136.  30. Other credits. Attach IA 148 Tax Credits Schedule.  31. Total credits. Add lines 27 through 30.  32. Tax liability. Subtract line 31 from 26.  33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  36. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of preparer other than fiduciary  Preparer's ID No. Address  540 NORTH MAIN AVENUE  Date	G	26. Tax before credits. Add lines 23 thro	ough 25.	,		31
Schedule IA 130 or IA 1041 Schedule C.  29. Motor fuel tax credit. Attach Schedule IA 4136.  30. Other credits. Attach IA 148 Tax Credits Schedule.  31. Total credits. Add lines 27 through 30.  32. Tax liability. Subtract line 31 from 26.  33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  36. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the 18 the sand regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of preparer other than fiduciary  Preparer's ID No. Address  540 NORTH MAIN AVENUE  Date	E				27. 40.00	
29. Motor fuel tax credit. Attach Schedule IA 4136.  30. Other credits. Attach IA 148 Tax Credits Schedule.  31. Total credits. Add lines 27 through 30.  32. Tax liability. Subtract line 31 from 26.  33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  36. Amount due. If line 33 is less than line 32, enter the difference.  37. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467  38. DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of fiduciary or officer representing fiduciary  Preparer's ID No. Address  540 NORTH MAIN AVENUE  Date	<u> </u>	28. Out-of-state tax credit or nonresider			28.	
30. Other credits. Attach IA 148 Tax Credits Schedule.  31. Total credits. Add lines 27 through 30.  32. Tax liability. Subtract line 31 from 26.  33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  36. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467  DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of preparer other than fiduciary  Preparer's ID No. Address  540 NORTH MAIN AVENUE  Date		2 29. Motor fuel tax credit. Attach Schedu			· , · , · · · · · · · · · · · · · · · ·	
31. Total credits. Add lines 27 through 30.  32. Tax liability. Subtract line 31 from 26.  33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  35. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467  DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of preparer other than fiduciary  Preparer's ID No. Address  540 NORTH MAIN AVENUE  Date	C	30. Other credits. Attach IA 148 Tax Cre	edits Schedule.		30.	
33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  35. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of fiduciary or officer representing fiduciary  Date  Date  Date		31. Total credits. Add lines 27 through 3	30		31	40
33. Tax paid with additional lowa Fiduciary Income Tax Payment Voucher  34. Refund. If line 33 is larger than line 32, enter the difference.  35. Amount due. If line 33 is less than line 32, enter the difference.  35. Mail to: Fiduciary Return Processing, lowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467   DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of fiduciary or officer representing fiduciary  Date  Date  Date	••	32. Tax liability. Subtract line 31 from 26	6		32	. 0
35. Amount due. If line 33 is less than line 32, enter the difference.  Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467  DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of fiduciary or officer representing fiduciary  Date  Date  Date	<u></u>	33. Tax paid with additional lowa Fiduci	ary Income Tax Payment Vou	cher	33	·
Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467  DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of fiduciary or officer representing fiduciary  Date  Date	Č	34. Refund. If line 33 is larger than line	32, enter the difference.			
beclaration: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of lowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.  Signature of fiduciary or officer representing fiduciary  Date  Date	Z	•				<u>U</u> _
administrative purposes.  Signature of fiduciary or officer representing fiduciary  Signature of preparer other than fiduciary  Preparer's ID No. Address 540 NORTH MAIN AVENUE  Date						<u> </u>
Signature of nouclary of officer representing flouciary  Signature of preparer other than fiduciary  Preparer's ID No. Address 540 NORTH MAIN AVENUE  Date		administrative purposes.		circules of papers attac exable year as required I sclosed to tax officials of	by the income tax law of the State of lowa and the fanother state or of the United States for tax	
20 70 70 70 70 70 70 70 70 70 70 70 70 70	Z	Signature of houclary or onicer representing flouclar	· · · · · · · · · · · · · · · · · · ·	Addross		
CS STOCK CENTER, TA 51250-1824 BRUNSTING003602 63-001a (11/16/11)	_	<u> </u>	,	240 14		
		- ALCHARD A KIRKERD CPA	42-12//133	STOOK	BRUNS	TING003602 63-001a (11/16/11)

ELMER H	BRUNSTING DECEDENTS TH	R DTD 27-64	53100 FIC	<u>auciary Schedu</u>	ies A, B, D, and E
Schedule A	- Background Information: Answe	er all applicable question	ns.		
1. Date esta	te was opened or created:		_ 2. Date of dece	edent's death:	
<ol><li>Decedent</li></ol>	's business or occupation:		4. Decedent's	age at death:	· · · · · · · · · · · · · · · · · · ·
5. Was a de	cedent's final return filed? Yes N	lo	<ol><li>Did will of de</li></ol>	ecedent create trust?	Yes No
<ol><li>Did deced</li></ol>	lent file IOWA return(s) up to the date of deat	h? Yes No If	no, attach earnings sta	tement or explant 6 1	fidwiODY
8. Enter dec	edent's name and address:				
9. Name and	Social Security No. of decedent's spouse, if any:				
10. Enter nan	ne(s) of executor(s):				
11. Enter date	e(s) and amount(s) of executor's fees paid to	executor(s):			
12. Had feder	al audit been made on prior returns of deced	ent or the estate or trust?	Yes X No Is	an audit now in the proc	ess? Yes X No
13. Have exp	enses of administration or selling expenses b	een deducted for federal e	estate tax purposes?	Yes X No	
14. Did you a	s fiduciary withhold on income distributions m	ade to nonresident benefi	ciaries? Yes	X No	
15. Does the	estate/trust elect to recognize the gain or loss	on a distribution of prope	rty under section IRC 6	43(d)(e)? Yes	X No
Schedule I	3 - Beneficiaries' Shares of Incom	e and Credits: Attach	additional pages as neces	sary. In lieu of Sch. B, attacl	n federal Sch. K-1.
		Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of	each beneficiary 1	. SEE SCHEDU	ILE K-1 EQUI	VALENT(S)	
2. Social Se	curity Number 2				
	3	_			
4. lowa resid	lent (Yes/No) 4				
5. Net short-	term capital gain 5				
6. Net long-t	erm capital gain (100%) 6				
7. Depreciat	ion and depletion	•			
<ol><li>8. Ordinary i</li></ol>	ncome subject to lowa income tax 8				41,155
9. Income no	ot subject to lowa income tax9				
10. Excess de	eductions 10	**************************************			
REGARD	ING IOWA NONRESIDENT INCOME			·	
11. Iowa inco	me tax withheld, if any11	· <u></u>			
	ng agent's identification number 12				
Schedule I	) - Explanation of Expenses				l
Line No.	may mynatan amen t	Explanation	***************************************		Amount
11	TAX EXPENSE- STMT 1				8,875
			······································	·	
·····					
	<u></u>	······································			
		·			
0-11-1-1				·	
Schedule I	E - Tax Rates				
	Taxable Income Over But Not Ove	ar .	Of Ex	cess Over	
	\$0 \$1,43		(0.36% ×	\$0)	
	\$1,439 \$2,87			1,439)	
	\$2,878 \$5,756 \$5,756 \$12,95			2,878) 5,756)	
	\$12,951 \$21,58			2,951)	
	\$21,585 \$28,78	0 \$937.66 +	(6.48% x \$21	l,585)	
	\$28,780 \$43,170 \$43,170 \$64,75		•	3,780) 3,170)	
	\$64,755 ove	4		1,755)	and the second second
					63-001b (09/21/11)

# 2011 IA 1041 Schedule C Computation of Nonresident's Tax Credit

Nam	e of Estate or Trust	Fed	eral Identil Client (	Copy
EL	MER H BRUNSTING DECEDENTS TR DTD	27	-6453100	
4 -	1-09 AS EST UTD 10-10-96		Column B	Column A
***************************************		All Sc	ource (from IA 1041)	Iowa Source
1.	Ordinary dividend income	1.	8,092	
2.	Taxable interest income			
3.	Income from partnerships and other fiduciaries	3.		
4.	Net rents and royalties		41,938	41,938
5.	Net business and farm income (loss)			
6.	Net gain (loss) from capital assets		3,508	
7.	Ordinary gains (losses) from federal form 4797			
8.	Other income			
9.	Total income		53,538	41,938
10.	Distribution to beneficiaries		41,155	34,498
11.	Undistributed Net income (subtract line 10 from line 9)		12,383	7,440
12.	lowa income percentage: divide column A of line 11 by column B of line 11 and			
	enter percentage rounded to the nearest tenth of a percent.			
	This can be no more than 100.0% and no less than 0.0%	12.		60.1
13.	Nonresidential credit percentage (subtract line 12 from 100.0%)	13.		39.9
14.	lowa tax on total income from line 23, IA 1041	14.		31
15.	Personal exemption credit from line 27, IA 1041			\$ 40.00
16.	Tax after credits (subtract line 15 from line 14)	1000000		<del></del>
17.	Nonresident tax credit (multiply line 16 by line 13 and enter on line 28, IA 1041)	17.		

Income should be reported using the criteria in the instructions to Form IA 126.

#### Iowa Schedule K-1 Equivalent

Form IA 1041			2017
	For calendar year 2011, or tax year beginning	, and ending	
Name of trust			Amended K-1
ELMER H BRUN	STING DECEDENTS TR DTD		
4-1-09 AS ES	T UTD 10-10-96	Client	CODMhai K-1
Beneficiary's identifying	number ▶ 481-30-4685	Estate's or trust's EIN ▶ 27-6453100	
Beneficiary's name, addres	s, and ZIP code	Fiduciary's name, address, and ZIP code	
		ANITA BRUNSTING	
NELVA BRUNST	ING	TRUSTEE	
13630 PINERO	CK LN	2003 BLOOMINGDALE CIR	
HOUSTON	TX 77079-5914	VICTORIA TX 7	7904
Pasident state	. סמצשיי		

Enter the following items on the state income tax return of the above named individual.

1 Benef	ficiary's Share of Federal Taxable Income	1	50,030	This data presented for information only
Incon	1e	•		
2 Inter	rest	2		Schedule B, Part I or IA 126, line 2
3 Ordi	inary dividends	3		Schedule B, Part II or IA 126, line 3
4 a Net	short-term capital gains	4 a		Form IA 1040, line 6 or IA 126, line 6
	long-term capital gains			Form IA 1040, line 6 or IA 126, line 6
5 Bus	iness / Nonpassive			
a in	come	5 a		٦
	epreciation			Net amount to: Form IA 1040, line 10 or
	epletion			Form IA 126, line 10
	mortization			, 
	tal and Passive			
a In	come	6 a	34,498	٦
	epreciation			Net amount to: Form IA 1040, line 10 or
	epletion			Form IA 126, line 10
	mortization			
	butions in the Final Year of Estate / Trust			
a Exc	ess deductions on termination	7a		Schedule A, line 21
<b>b</b> Sho	rt-term capital loss carryover	b		Form IA 1040, line 6 or IA 126, line 6
<b>c</b> Long	g-term capital loss carryover	C		Form IA 1040, line 6 or IA 126, line 6
d Net	operating loss (NOL) carryover	d		Form IA 1040, line 14 or IA 126, line 14
	reference Items			
a Acc	elerated depreciation	8а		Form IA 6251
<b>b</b> Dep	letion	b		Form IA 6251
c Amo	ortization			Form IA 6251
	lusion items			Form IA 8801
	Items			
a Tax	-exempt interest	9 a		This data presented for information only
	te tax deduction			This data presented for information only
c With	holding	с		This data presented for information only

Additional Information:

## 9706 ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 **lowa Statements**

FYE: 12/31/2011

#### Statement 1 - Form IA 1041, Page 2, Schedule D - Taxesient Copy

Description	Amount	
PAGE 1 - TAX EXPENSE	\$	0
FEDERAL TAXES PAID		8,875
TOTAL IOWA TAX EXPENSE	\$	8,875

- 1	23	Total tax (from Schedule G, line 7)	23	0
	24	Payments: a 2011 estimated tax payments and amount applied from 2010 return	24a	
돨	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
ᅙ	C	Subtract line 24b from line 24a	24c	
5	d	Tax paid with Form 7004 (see instructions)	24d	
ا يَّتُ	е	Federal income tax withheld. If any is from Form(s) 1099, check ▶ □	24e	
밀		Other payments: f Form 2439 ; g Form 4136 ; Total ▶	24h	
œ	25	Total payments. Add lines 24c through 24e, and 24h	25	
<u>Tax</u>	26	Estimated tax penalty (see instructions)	26	
•	27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	
	28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
	29	Amount of line 28 to be: a Credited to 2012 estimated tax ▶ ; b Refunded ▶	29	
Sign Here	1 1	penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	is	May the IRS discuss this return with the preparer shown below (see instr.)?

Preparer's signature

RICHARD K RIKKERS CPA

51250-1824

P00144154

712-722-3375

X Yes

Firm's EIN ▶ 42-1277139

PTIN

SIOUX CENTER,

KROESE & KROESE P.C.

540 NORTH MAIN AVENUE

ΙA

Signature of fiduciary or officer representing fiduciary

Print/Type preparer's name

Firm's name

Firm's address

RICHARD K RIKKERS CPA

Paid

Preparer

Use Only

self-employed

Phone no.

EIN of fiduciary if a financial institution

04/05/12

Fom	1041 (2011) BRUNSTING IRREVOCABLE LIFE 76-6124195			F	age :
St	thedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund	•			
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1_			
2	Tax-exempt income allocable to charitable contributions (see instructions)	2			
3	Subtract line 2 from line 1	3.	Cabir		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	<u> </u>	Copy		
5	Add lines 3 and 4	5	·		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable				
	purposes (see instructions)	6			
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	<u> </u>	<u> </u>	***************************************	
-	hedute B Income Distribution Deduction	T .	<u> </u>		7 6 5
1	Adjusted total income (see instructions)	1			167
2	Adjusted tax-exempt interest	2			
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3 4			
4 5	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	5			C
6	Capital gains for the tax year included on Schedule A, line 1 (see instructions)  Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss	-			
۰		6			
7	as a positive number  Distributable net income.Combine lines 1 through 6. If zero				··
•	•	7			167
8	or less, enter -0-  If a complex trust, enter accounting income for the tax year as				<u> </u>
•	determined under the governing instrument and applicable local law [8] 167				
9	Income required to be distributed currently	9			167
10	Other amounts paid, credited, or otherwise required to be distributed	10			0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11		***************************************	167
12	Enter the amount of tax-exempt income included on line 11	12			
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		***************************************	167
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14			167
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15			167
St	hedute G Tax Computation (see instructions)				
1	Tax: a Tax on taxable income (see instructions) 1a				
	b Tax on lump-sum distributions. Attach Form 4972 1b				
	c Alternative minimum tax (from Schedule I (Form 1041), line 56) 1c 0				
	d Total. Add lines 1a through 1c	1d			C
2a	Foreign tax credit. Attach Form 1116 2a				
b	General business credit. Attach Form 3800 2b				
C	Credit for prior year minimum tax. Attach Form 8801 2c				
d	Bond credits. Attach Form 8912				
3	Total credits. Add lines 2a through 2d	3			0
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4			0
5	Recapture taxes. Check if from: Form 4255 Form 8611	5			
6	Household employment taxes. Attach Schedule H (Form 1040)	6			
7	Total tax. Add lines 4 through 6.  Enter here and on page 1, line 23	7			0
	Other Information			Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses			169	X
•					
2	Enter the amount of tax-exempt interest income and exempt-interest dividends \$  Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any	· · · · · · ·			
-				100000000000000000000000000000000000000	X
3	individual by reason of a contract assignment or similar arrangement?  At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority	*	******		
-	over a bank, securities, or other financial account in a foreign country?				X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the		,,,,,,,,,,,,,		
	foreign country ▶				
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a		,,,,,,,,,,,,,	0000000000	0000000000
	foreign truet2 If "Vae " the actate or truet may have to file Form 3520. See instructions		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Х
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment				X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions)	<i></i>	▶		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions)				
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here				
9	Are any present or future trust beneficiaries skip persons? See instructions				Х

#### SCHEDULE I (Form 1041)

#### **Alternative Minimum Tax—Estates and Trusts**

► Attach to Form 1041. See the separate instructions for Schedule I (Form 1041).

OMB No. 1545-0092

2011

Department of the Treasury Internal Revenue Service Name of estate or trust

Name	of estate or trust	Employer identification nu	mber
B	RUNSTING IRREVOCABLE LIFE	Client Cop	y
444	NSURANCE TRUST	76-6124195	
Pa	Estate's or Trust's Share of Alternative Minimum Taxable Income		
1	Adjusted total income or (loss) (from Form 1041, line 17)	1	167
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)		
5	Refund of taxes	5	
6	Depletion (difference between regular tax and AMT)	., 6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)		
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)		
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987		
22	Intangible drilling costs preference		
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)		1.67
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	167
	Note: Complete Part II below before going to line 26.	167	
26	Income distribution deduction from Part II, line 44	167	
27	Estate tax deduction (from Form 1041, line 19)		1 6 77
28	Add lines 26 and 27		167
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	
	If line 29 is:		
	• \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or		
	trust is not liable for the alternative minimum tax.		
	Over \$22,500, but less than \$165,000, go to line 45.      \$405,000 are many autorated an experience from the content of the first 52.		
<b></b>	\$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.  If I I Income Distribution Deduction on a Minimum Tax Basis		
30		30	167
31	Adjusted alternative minimum taxable income (see instructions)  Adjusted tax-exempt interest (other than amounts included on line 8)		
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable	····	
~~		33	
34	purposes (from Form 1041, Schedule A, line 4) Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	<del>                            </del>	
35	Capital gains computed on a minimum tax basis included on line 25	35 (	
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-		167
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)		167
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
	A real and an expression of the contract of th		

.....

Tax-exempt income included on line 40 (other than amounts included on line 8)

Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Total distributions. Add lines 38 and 39

Schedule I (Form 1041) (2011)

167

167

40

41

42

40

Pŧ	Income Distribution Deduction on a Minimum Tax Basis (continued)		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37.		
	If zero or less, enter -0-	43	167
44	Income distribution deduction on a minimum tax basisEnter the smaller of line 42 or line 43.		
	Enter here and on line 26	llent	Copy 167
Pa	art III Alternative Minimum Tax		• •
45	Exemption amount	45	22,500
46	Enter the amount from line 29 46		
47	Phase-out of exemption amount 75,00	<u>o</u>	
48	Subtract line 47 from line 46. If zero or less, enter -0-	_	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	
51	Subtract line 50 from line 46	51	
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a		
	gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if		
	necessary). Otherwise, if line 51 is-		
	• \$175,000 or less, multiply line 51 by 26% (.26).		
	Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result		
53	Alternative minimum foreign tax credit (see instructions)		
54	Tentative minimum tax. Subtract line 53 from line 52		
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041,		
87-79	Schedule G, line 1c  It IV Line 52 Computation Using Maximum Capital Gains Rates	56	<u>l</u>
8.8	WWW.		
	Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.		
57	Enter the amount from line 51	57	
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the		
-	Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax		
	Montrobeat which are applied (as referred for the AMT if accessory)		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as	$\dashv$	
-	refigured for the AMT, if necessary). If you did not complete Schedule D		
	for the regular tax or the AMT, enter -0-		
60	If you did not complete a Schedule D Tax Worksheet for the regular tax		
	or the AMT, enter the amount from line 58. Otherwise, add lines 58 and		
	59 and enter the <b>smaller</b> of that result or the amount from line 10 of the		
	Schedule D Tax Worksheet (as refigured for the AMT, if necessary)  60		
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28%		
	(.28) and subtract \$3,500 from the result	► <u>63</u>	
64	Maximum amount subject to the 0% rate 64 2,30	이	
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the		
	Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax		
	Worksheet in the Instructions for Form 1041, whichever applies (as		
	figured for the regular tax). If you did not complete Schedule D or either		
	worksheet for the regular tax, enter -0-		
66	Subtract line 65 from line 64. If zero or less, enter -0-		
67	Enter the smaller of line 57 or line 58 67	-	
68	Enter the smaller of line 66 or line 67 68		
69 70	Subtract line 68 from line 67  Multiply line 69 by 15% (15)	70	1
70	Multiply line 69 by 15% (.15)  If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	1
71			
72	***************************************	72	1
	***		
74	Add lines 63, 70, and 72 If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28)	<del>,,</del>	-
	and subtract \$3,500 from the result	74	
75	Enter the <b>smaller</b> of line 73 or line 74 here and on line 52		

#### 2011 Schedule K-1 (Form 1041)

Department of the Treasury

-	artment of the Treasury mal Revenue Service	For calendar year 2011, or tax year beginning 12/31/2013	1	Interest income 34	11	Final year deductions
		and ending 03/31/2012	2a	Ordinary dividends	Cl	ient Copy
	eneficiary's Share o	of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends		
		About the Estate or Trust	3	Net short-term capital gain		
554	Estate's or trust's employer identificati		4a	Net long-term capital gain		
	76 6124105			2000	<del> </del>	All and the state of the state
8	76 - 6124195 Estate's or trust's name		4b	28% rate gain	12	Alternative minimum tax adjustment
			4c	Unrecaptured section 1250 gain		
	BRUNSTING IRRE INSURANCE TRUS		5	Other portfolio and nonbusiness income		
С	Fiduciary's name, address, city, state,	, and ZiP code			_	
	ANITA BRUNSTIN	'G	6	Ordinary business income	<u> </u>	
	TRUSTEE		7	Net rental real estate income	1	
	2003 BLOOMINGD	ALE CIR TX 77904	8	Other rental income	13	Credits and credit recapture
	VICIOREZI	121 17501		Outsi rened moonle		***************************************
			9	Directly apportioned deductions		
D	Check if Form 1041-T was filed a	and enter the date it was filed			1	
					14	Other information
_	X Check if this is the final Form 10-	M1 for the cotate or tour			E *	34 STMT
IC.	ZZ Check if this is the final Point to	41 for the estate of trust	10	Estate tax deduction	1	
<b>**</b>	Part II Information	About the Benefician				
	Beneficiary's identifying number	About the behalicially	-		-	
	509-56-6240					
G	Beneficiary's name, address, city, stat	te, and ZIP code				
	CANDY CURTIS					
	1215 ULIFINIAN		*Se	ee attached statement for addi	tional	information.
	MARTINEZ	CA 94553		te. A statement must be attach		
			,	neficiary's share of income and		
				ductions from each business, r er rental activity.	entai i	real estate, and
				<u> </u>		
					JUNE NO. BAFF	
			For IRS Use Only			
Н	X Domestic beneficiary	Foreign beneficiary	For IR			

X Final K-1

Part III

Amended K-1

Beneficiary's Share of Current Year Income,

Deductions, Credits, and Other Items

Foreign beneficiary

9834X2012		[ <del></del>			PP777		
Schedule K-1 (Form 1041)	2011	Parameter 1	Final K-1 Amended K- art III Beneficiary's Shal Deductions, Credi	e of	OMB No. 1545-0092 Current Year Income, nd Other Items		
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax year beginning $\frac{12/31/2011}{}$ ,	1	Interest income 34	11	Final year deductions		
	and ending 03/31/2012	2a	Ordinary dividends	C	ient Copy		
Beneficiary's Share Credits, etc.	e of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends		-		
Part I Informatio	n About the Estate or Trust	3	Net short-term capital gain				
A Estate's or trust's employer identific	cation number	4a	Net long-term capital gain	***************************************			
76-6124195  B Estate's or trust's name		4b	28% rate gain	12	Alternative minimum tax adjustment		
CARROLLE STATE OF THE STATE OF		4c	Unrecaptured section 1250 gain				
BRUNSTING IRR INSURANCE TRU	EVOCABLE LIFE	5	Other portfolio and nonbusiness income				
C Fiduciary's name, address, city, sta		6	Ordinary business income				
ANITA BRUNSTI		7	Net rental real estate income				
2003 BLOOMING VICTORIA	TX 77904	8	Other rental income	13	Credits and credit recapture		
		9	Directly apportioned deductions	<b>-</b>			
D Check if Form 1041-T was file	ed and enter the date it was filed			14	Other information		
				<u>E</u> *	34 STM		
E X Check if this is the final Form	1041 for the estate or trust	10	Estate tax deduction	-			
***************************************	n About the Beneficiary						
F Beneficiary's identifying number 509-56-6228							
G Beneficiary's name, address, city,	state, and ZIP code						
CAROLE BRUNST	ING						
5822 JASON HOUSTON	TX 77074	1	ee attached statement for addit				
			Note. A statement must be attached showing the beneficiary's share of income and directly apportioned				
			ductions from each business, r er rental activity.	ental	real estate, and		

For IRS Use Only



Foreign beneficiary

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33

Part III

Ordinary dividends

2a

Beneficiary's Share of Current Year Income,

Final year deductions

Client Copy

Deductions, Credits, and Other Items

Schedule K-1
(Form 1041)
Department of the Treasury Internal Revenue Service
Beneficiary's

2011

For calendar year 2011, 12/31/2011 or tax year beginning 03/31/2012 and ending

	l			
Beneficiary's Share of Income, Deductions, Credits, etc.   See back of form and instructions.	2b	Qualified dividends		
Part I Information About the Estate or Trust	3	Net short-term capital gain		
A Estate's or trust's employer identification number	4a	Net long-term capital gain		
76 - 6124195  B Estate's or trust's name	4b	28% rate gain	12	Alternative minimum tax adjustment
	4c	Unrecaptured section 1250 gain		
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST	5	Other portfolio and nonbusiness income		
C Fiduciary's name, address, city, state, and ZIP code	6	Ordinary business income		
ANITA BRUNSTING TRUSTEE	7	Net rental real estate income		
2003 BLOOMINGDALE CIR VICTORIA TX 77904	8	Other rental income	13	Credits and credit recapture
	9	Directly apportioned deductions		
D Check if Form 1041-T was filed and enter the date it was filed				
<del></del>			14 E *	Other information 33 S1
E $\overline{X}$ Check if this is the final Form 1041 for the estate or trust	10	Estate tax deduction		
Part II Information About the Beneficiary  F Beneficiary's identifying number				
509-56-6234  G Beneficiary's name, address, city, state, and ZIP code				
CARL BRUNSTING				
5629 FLACK HOUSTON TX 77081	Not ben ded	e attached statement for addit te. A statement must be attach reficiary's share of income and fluctions from each business, re rerental activity.	ed sh direct	owing the tly apportioned
				ranilar kupura palipu, i mei iii

For IRS Use Only



Foreign beneficiary

ą.

9834X2012					66111			
Schedule K-1	2044		Final K-1 Amended K-		OMB No. 1545-0092 Current Year Income,			
(Form 1041)	2011	P	art III Beneficiary's Shar Deductions, Credi					
Department of the Treasury Internal Revenue Service	For calendar year 2011, or tax year beginning $12/31/2011$ ,	1	Interest income 33	11	Final year deductions			
	and ending $03/31/2012$	2a	Ordinary dividends	C	ient Copy			
Beneficiary's Share Credits, etc.	of Income, Deductions,  See back of form and instructions.	2b	Qualified dividends					
	About the Estate or Trust	3	Net short-term capital gain					
A Estate's or trust's employer identifica		4a	Net long-term capital gain					
76-6124195		4b	28% rate gain	12	Alternative minimum tax adjustment			
B Estate's or trust's name		46	Unrecaptured section 1250 gain	ļ				
			Ostrodaptared Society s.250 gain	ļ				
BRUNSTING IRRE		5	Other portfolio and nonbusiness income					
C Fiduciary's name, address, city, state		<u> </u>						
ANITA BRUNSTIN	NG	6	Ordinary business income	_				
TRUSTEE 2003 BLOOMING	DALE CIR	7	Net rental real estate income	13	Credits and credit recapture			
VICTORIA	TX 77904	8	Other rental income	1	0.0010 0.00 0.001 0000000			
		9	Directly apportioned deductions					
D Charles Francisco	James autoratha data ituwa Etad			_				
D Check if Form 1041-T was filed	a and enter the date it was nied			14	Other information			
E X Check if this is the final Form 1	041 for the estate or trust			E *	33 STM			
		10	Estate tax deduction					
Part II Information	About the Beneficiary		1					
F Beneficiary's identifying number 456-25-5947								
G Beneficiary's name, address, city, sta	ate, and ZIP code							
AMY BRUNSTING	Enge no	*0-	a attack of statement for addit					
NEW FRAUNFELS	2582 COUNTRY LEDGE DR NEW FRAUNFELS TX 78132-4109			*See attached statement for additional information.  Note. A statement must be attached showing the				
		beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and						
			er rental activity.	Oi itai	rour ostato, una			
· · · · · · · · · · · · · · · · · · ·								
		>						
		For IRS Use Only	MID FISHE WARRING TARREST STREET,	reliefo Vilo <sup>s</sup>	MATICULE STUTENSMETSHETS TO A SHE AND HELD IN I			
		3S Us						
H X Domestic beneficiary	Foreign beneficiary	For I						

Foreign beneficiary



33STMT

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**Deductions, Credits, and Other Items** 

Final year deductions

Part III

2a

Interest income

Ordinary dividends

Schedule K-1
(Form 1041)
Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011, 12/31/2011 or tax year beginning 03/31/2012 and ending

			l		
Beneficiary's Share of Income, Deductions, Credits, etc.   See back of form and instructions.	2b	Qualified dividends			
Part I Information About the Estate or Trust	3	Net short-term capital gain			
A Estate's or trust's employer identification number	4a	Net long-term capital gain			
76~6124195  B Estate's or trust's name	4b	28% rate gain	12	Alternative minimum tax adjustment	
B Estate's or trust's name	4c	Unrecaptured section 1250 gain			
BRUNSTING IRREVOCABLE LIFE INSURANCE TRUST	5	Other portfolio and nonbusiness income			
C Fiduciary's name, address, city, state, and ZIP code  ANITA BRUNSTING	6	Ordinary business income			
TRUSTEE 2003 BLOOMINGDALE CIR	7	Net rental real estate income	13	Credits and credit recapture	
VICTORIA TX 77904	8	Other rental income			
	9	Directly apportioned deductions			
D Check if Form 1041-T was filed and enter the date it was filed			14	Other information	
E X Check if this is the final Form 1041 for the estate or trust			E *	33 S'	
Check if this is the lina Form 1047 for the estate of itost	10	Estate tax deduction			
Part II Information About the Beneficiary					
F Beneficiary's identifying number					
457-25-1860					
G Beneficiary's name, address, city, state, and ZIP code					
ANITA BRUNSTING					
203 BLOOMINGDALE CIRCLE	*Se	e attached statement for additi	onal i	nformation.	
VICTORIA TX 77904	Note. A statement must be attached showing the beneficiary's share of income and directly apportioned				
		luctions from each business, re er rental activity.	ental r	eai estate, and	

For IRS Use Only



H X Domestic beneficiary

Foreign beneficiary

## Form 8948

Rev. December 2011)

Department of the Treasury Internal Revenue Service

#### **Preparer Explanation for Not Filing Electronically**

Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041.

OMB No. 1545-2200

Attachment Sequence No.

173

Name(s) on tax return BRUNSTING IRREVOCABLE LIFE

INSURANCE TRUST

Taxpayer's identifying number

Three out o electronic fi	f four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of lling include the following.
<ul><li>Faster ref</li><li>More acci</li></ul>	tands • Secure transmissions • E-payment options trate returns • Easier filing method • Receipt acknowledged
Check the ap	oplicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.
1 X Ta	xpayer chose to file this return on paper.
2 Th	e preparer received a waiver from the requirement to electronically file the tax return.
Waive	Reference Number Approval Letter Date
3 Th	e preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.
4 🗌 Th	is return was rejected by IRS e-file and the reject condition could not be resolved.
Reject code	e: Number of attempts to resolve reject:
	preparer's e-file software package does not support Form or Scheduleached to this return.
6 Check	the box that applies and provide additional information if requested.
	e preparer is ineligible to file electronically because IRS e-file does not accept foreign preparers without social security mbers who live and work abroad.
<b>b</b> Th	e preparer is ineligible to participate in IRS e-file.
c Ot	her: Describe below the circumstances that prevented the preparer from filing this return electronically.
* * * * * * * * * * * * * * * * * * * *	
-,-,	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

76-6124195

FYE: 3/31/2012

# Federal Statements CANDY CURTIS 509-56-6240

Client Copy

## Schedule K-1, Box 14, Code E - Net Investment Income Information

Description Amount
INTEREST INCOME \$ 34

76-6124195

FYE: 3/31/2012

#### Federal Statements CAROLE BRUNSTING 509-56-6228

Client Copy

Schedule K-1	, Box 14,	, Code E - Net Investment Income Informa	ation

Description Amount
INTEREST INCOME \$ 34

76-6124195 FYE: 3/31/2012

#### Federal Statements CARL BRUNSTING 509-56-6234

Client Copy

## Schedule K-1, Box 14, Code E - Net Investment Income Information

Description Amount
INTEREST INCOME \$ 33

76-6124195 FYE: 3/31/2012

## Federal Statements AMY BRUNSTING 456-25-5947

Client Copy

## Schedule K-1, Box 14, Code E - Net Investment Income Information

Description Amount
INTEREST INCOME \$ 33

76-6124195 FYE: 3/31/2012

#### Federal Statements ANITA BRUNSTING 457-25-1860

**Client Copy** 

#### Schedule K-1, Box 14, Code E - Net Investment Income Information

Description Amount
INTEREST INCOME \$ 33

1040 Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning				, 2011, ending , 20				See separate instructions.						
Your first name and initial Last name								Your social security number						
NELVA E			BRUNSTI	BRUNSTING 11/11/11 481-30-4685						<u>.                                    </u>	_			
If a joint return, spous	e's first	name and initial	Last name						Cli	spou <b>en</b>	t C	ial security nun	nber	
•		street). If you have a P.	•	ns.					Apt. no.	Make sure the SSN(s) above and on line 6c are correct.				_
		, and ZIP code. If you I	· · · · · · · · · · · · · · · · · · ·	s, also complete space	ces below	(see instructions)	),			-E	Presi	dential Election	Campaign	-
VICTORIA		,	ΤX	77904			,				if filin	k here if you, or yo g jointly, want \$3 i	to go to this	
Foreign country name	3		Foreign province/cou	ntv			······································	Foreign pos	tal code		fund. not cl	Checking a box b nange your tax or	eiow will refund.	
,			3.4								lſ	You	Spouse	
Filing Status	1 2	∑ Single							alifying person). (S					-
	2	7	y (even if only one had	fincome)			tuairying p 's name he		ild but not your de	encent.	enter tr	15		
<b>~</b>	3	7	rately. Enter spouse's			5 Qual	lifvina wido	wier) with de	pendent child				***************************************	-
Check only one box.	F	and full name here					.,. 3							
<u> </u>	6a		someone can cla	im you as a den	endent.	do not check	c box 6a		•••••		1	Boxes checked	1	-
Exemptions	b	1 1									` }	on 6a and 6b		=
		Dependents:		**************					<del></del>	(4)	if d under	No. of children on 6c who:		
		- op 0.1.			ł	(2) Depen	dent's	(3)	Dependent's	age	17 qual. child	<ul> <li>lived with yo</li> </ul>		_
		(1) First name	l set	name		social security	number	rel	lationship to you	tax	credit	<ul> <li>did not live v you due to divo</li> </ul>		
If more than four		17 1 100 110110	magt :	TISH C		***************************************				1,00.	<u> </u>	or separation (see instruction		
dependents, see				· · · · · · · · · · · · · · · · · · ·						_	H	•		-
instructions and										+	H	Dependents on not entered abo		
check here ▶ ∐												not cincica apo	/ <b>/</b> C	-
	d	Total number of	exemptions clain	ned	1							Add numbers of lines above	n l	1
	7									7	<del>'1''''</del>	mico abovo P		2
Income	, 8a	Taxable interest	, etc. Attach Form(s) V t. Attach Schedul	e R if required						8a	_		463	_
Attach Form(s)	b		erest. <b>Do not</b> incl						387	2000000	<b>d</b>		<u> </u>	-
W-2 here. Also	9a	Ordinary dividen	de Attach Schod	lule B if required		.,,.,,,,,	00			9a	*	13	,239	
attach Forms	b	Ordinary dividen Qualified dividen	ide. Allaci i Julicu ide	idie Din required			Cob		8,208	**********		<u>ب بـ</u>	,255	-
W-2G and	10		, credits, or offset	to of state and la	i	mo tavec	30			10	88		488	
1099-R if tax was withheld.	11	Alimony received	at .							11			400	-
	12		э ог (loss). Attach	Schedule C or	 C-F7					12				
If you did not	13	Capital cain or (loca). A	Attach Schedule D if req	uind if not nowind o	hark hara	<b></b>			·····	13			,756	-
get a W-2, see instructions.	14	Other gains or (	osses). Attach Fo	unea. Il not requirea, c	HECK HEIE				<b>ப</b>	14		<u> </u>	,,,,,,	-
see msu ucuons.	15a	IRA distributions		15a		792	Tovoh	e amount		151		E0	,792	-
	16a	Pensions and an	* * * * * * * * * * * * * * * * * * * *	16a				e amount		161			,920	_
Enclose, but do	10a		indities ie, royalties, partr	L	orations					17		41		
not attach, any			. ,						.,.,	18	<del></del>	7.1	., <u>, , , , , , , , , , , , , , , , , , </u>	~
payment. Also,	18	Farm income or	(loss). Attach Sci	nequie F						19				_
please use	19	Cosial acquirity has	compensation	20a		. 642] 5	Tavabl				<del></del>	7 =	EAC	-
Form 1040-V.	20a	Social security ben								201	_	<u> </u>	,546	_
	21	Combine the am	ist type and amou			b Od Thi				21	<del></del>	150	140	-
	22			gnt column for ii	nes / u	irough Z1. Th	T	total inc	one >	22	<u> </u>	132	,142	-
Adjusted	23	Educator expens	,,,,,,,,,,,,,,,				23			┨᠁				
Adjusted	24	Certain business	•		-		] ]							
Gross	~~		ment officials. At				24			- ‱				
Income	25 26		ccount deduction				26			-				
	26		s. Attach Form 3							-				
	27		of self-employme				27			-				
	28		EP, SIMPLE, and				28	<del></del>		- ‱				
	29	Seir-employed h	ealth insurance d	leauction	.,		29			- ‱				
	30		withdrawal of sa				30			-				
	31a	Alimony paid					31a			-				
	32	IRA deduction	, , , , , , , , , , , , , , , , , , , ,				32			- ‱				
	33	Student loan inte	erest deduction	. , , ,			33			- ‱				
	34	utton and fees.	. Attach Form 89	17 			34			-				
	35		ction activities de	auction. Attach F	-orm 89		35			4	4			
	36	Add lines 23 thro								36				-
	37	Subtract line 36 t	from line 22. This	is your <b>adjuste</b>	d gros	s income, , ,		, . ,	<u></u>	37		152	,142	

Form 1040 (2011	NEL'	VA E BRUNSTING	4	81-30-4685 Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	. 38	152,142
Credits	39a	Check X You were born before January 2, 1947, Blind. 1 Total boxes		
		if: { Spouse was born before January 2, 1947, Blind. } checked ▶ 39a	1	
F	η b	If your spouse itemizes on a separate return or you were a dual-status alien, check here > 39b		
Standard Deduction	40	Itemized deductions(from Schedule A) or your standard deduction(see left margin)	40	110,886
for-	41	Subtract line 40 from line 38	lien	CODV 41,256
People who	42	Exemptions. Multiply \$3,700 by the number on line 6d	- I	3,700
check any box on line	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter-0-	43	37,556
39a or 39b or who can be	44	Tax (see instr.). Check if any from: a Form(s) b Form c 962 elec.	44	4,432
claimed as a	45	Alternative minimum tax(see instructions). Attach Form 6251	45	1/1/2
dependent, see	46	Add lines 44 and 45	<b>→</b> 46	4,432
instructions.	1	Add lines 44 and 45  Foreign tax credit. Attach Form 1116 if required 47	40	4,434
All others:	47			
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$5,800	49	Education credits from Form 8863, line 23	—	
Married filing	50	Retirement savings contributions credit. Attach Form 8880 50		
jointly or Qualifying	51	Child tax credit (see instructions) 51		
widow(er),	52	Residential energy credits. Attach Form 5695 52		
\$11,600 Head of	53	Other credits from Form: a 3800 b 8801 c 53		
household,	54	Add lines 47 through 53. These are your total credits	. 54	
\$8,500	<u> 55</u>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>▶</b> 55	4,432
Other	56	Self-employment tax. Attach Schedule SE	56	
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
Idaes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		
	60	Other taxes. Enter code(s) from instructions		
	61	Add lines 55 through 60. This is your total tax	▶ 61	4,432
<u> </u>	62	Federal income tax withheld from Forms W-2 and 1099 62		
<b>Payments</b>		2011 estimated tax payments and amount applied from 2010 return 63 9, 34	40	
If you have a	64a	Face of the same country (F10)		
qualifying	Ь	Nontaxable combat pay election 64b	$\neg \neg$	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65		
CONGUENCE LIO.	66	American opportunity credit from Form 8863, line 14 66	-	
	67	First-time homebuyer credit from Form 5405, line 10 67		
	68	Amount paid with request for extension to file 68		
	69	Excess social security and tier 1 RRTA tax withheld 69		
	70	Credit for federal tax on fuels. Attach Form 4136	-	
	. •		-	
	71		<del>-</del>	
D	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	<b>▶</b> 72	9,340
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73	4,908
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	4,908
Direct deposit? See	<b>≯</b> b	Routing number 113000023 ▶ c Type: X Checking Savings		
instructions.	<b>▶</b> d	Account number 586027563523		
A	75	Amount of line 73 you want applied to your 2012 estimated tax		
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	<b>▶</b> 76	
You Owe	77	Estimated tax penalty (see instructions) 77		<del></del>
Third Party	, Do you	want to allow another person to discuss this return with the IRS (see instructions)? $\overline{X}$ Yes. Comp	-	
Designee	Designee		-	34948
	name	► RICHARD K RIKKERS CPA Phone no.		2-722-3375
Sign	Under per they are tr	naities of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my kno rue, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any know	/wiedge and /ledge.	belief,
Here	Your signs			Daytime phone number
Joint retum? See instr.	<u> </u>	DECEASED		
Keep a copy  for your	Spouse's	signature. If a joint return both must sign,  Date Spouse's occupation		If the IRS sent you an Identity Protection PIN,
records.				enter it here (see instr.)
1	Print/Type pr	eparer's name Preparer's signature Date	Che	eck if PTIN
Paid _	RICHARD	K RIKKERS CPA RICHARD K RIKKERS CPA 04/05	/12 self-	employed P00144154
Preparer _	Firm's name	▶ KROESE & KROESE P.C.	Firm's E	N► 42-1277139
	Firm's address	▶ 540 NORTH MAIN AVENUE	Phone n	
<del>-</del>		SIOUX_CENTER IA 51250-1824	712	2-722-3375
				Form <b>1040</b> (2011)

 $(-3) = (1, \dots, 1)$ 

## IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ Do not send to the IRS. This is not a tax return.

▶ Keep this form for your records. See instructions.

2011

Declaration Control Number (DCN) 00420512019602	Clie	nt Copy
Taxpayer's name	Social se	curity number
NELVA E BRUNSTING	481-	30-4685
Spouse's name	Spouse's	social security number
Part I Tax Return Information — Tax Year Ending December 31, 2011 (Wh	nole Dollars Only)	
1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)		1 152,142
2 Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)		2 4,432
3 Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)		3
<ul> <li>Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, line</li> <li>Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)</li> </ul>	e 12a)	4 4,908
Part II Taxpayer Declaration and Signature Authorization (Be sure you get	and keep a copy o	of your return)
for the tax year ending December 31, 2011, and to the best of my knowledge and belief, it is true, correct, and con in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service poriginator (ERO) to send my return to the IRS and to receive from the IRS(a) an acknowledgement of receipt or re reason for any delay in processing the return or refund, and(c) the date of any refund. If applicable, I authorize the Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicate of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Fauthorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to retreasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (car Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 bus date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to rece answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification relectronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.	provider, transmitter, or ele- leason for rejection of the transmitter. U.S. Treasury and its dead in the tax preparation so e entry to this account. I fur- federal Tax Payment Systmain in full force and effec- ncel) a payment, I must concell a payment of the para- sive confidential information	ectronic return ansmission,(b) the signated Financial offware for payment urther understand tem (EFTPS). I t until I notify the U.S. ontact the U.S. yment (settlement) on necessary to
Taxpayer's PIN: check one box only		
X   I authorize   KROESE & KROESE P.C. to ente	r or generate my PIN	28905
ERO firm name as my signature on my tax year 2011 electronically filed income tax return.		Enter five numbers, but do not enter all zeros
I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Chec entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must co	• •	•
Your signature ▶	Date ▶ <u>04/02</u>	/12
Spouse's PIN: check one box only		
l authorize to ente	r or generate my PIN	
ERO firm name as my signature on my tax year 2011 electronically filed income tax return.		Enter five numbers, but do not enter all zeros
I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Chec entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must co	k this box <b>only</b> if you are	
Spouse's signature ▶	Date ▶	<u> </u>
Practitioner PIN Method Returns Only—con	tinue below	
Part III Certification and Authentication — Practitioner PIN Method Only		
	051284948 not enter all zeros	
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically fill the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirement method and <b>Publication 1345</b> , Handbook for Authorized IRS e-file Providers of Individual Income Tax Retu	nts of the Practitioner PIN	1
ERO's signature ▶ RICHARD K RIKKERS CPA Da	te ▶ <u>04/02/1</u>	2
ERO Must Retain This Form — See Instruction of the		

SCHEDULE A (Form 1040) **Itemized Deductions** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Attachment Sequence No. 07

Name(s) shown on Form	1040				ial security number	
NELVA E	BK		188888		nt-Gopy	***************************************
Medical		Caution. Do not include expenses reimbursed or paid by others.		110 000		
and		Medical and dental expenses (see instructions)	1	118,893		
Dental		Enter amount from Form 1040, line 38 2 152, 142	1 1	33 433		
Expenses		Multiply line 2 by 7.5% (.075)	<u>_3</u>	11,411		
Tawaa Vari		Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<u> </u>		4	107,482
Taxes You Paid	5	State and local (check only one box):	5	1 127		
raiu		a income taxes, or		1,137		
	_	b X General sales taxes		2 027		
		Real estate taxes (see instructions)	6	2,027		
		Personal property taxes	7	57		
	8	Other taxes. List type and amount		100		
	^	FOREIGN TAXES - 1041-GT		123		2 244
Interest		Add lines 5 through 8	T	<u>.,.,.,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	9	3,344
You Paid		Home mortgage interest and points reported to you on Form 1098	10			
TOU FAIU	77	Home mortgage interest not reported to you on Form 1098. If paid to the				
Note.		person from whom you bought the home, see instructions and show that person's name, identifying no., and address				
Your mortgage		person's name, identifying no., and address				
interest		***************************************				
deduction may be limited (see			11			
instructions).	12	Points not reported to you on Form 1098. See instructions for	11			
•	• • • •	special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See				
		instructions.)	14			
	15	Add lines 10 through 14			15	
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,				
Charity		see instructions	16	60		
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see				
gift and got a		instructions. You must attach Form 8283 if over \$500	17			
benefit for it, see instructions.		Carryover from prior year	18			
	19	Add lines 16 through 18			19	60
Casualty and Theft Losses	20	Once the staff lens (see) Attach From ACCA (Constructions)				
		Casualty or theft loss(es). Attach Form 4684. (See instructions.)	i de la constanta de la consta		20	·····
•	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.				
and Certain		(See instructions.) ▶				
Miscellaneous			21			
Deductions		Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type				
		and amount				
		***************************************	23			
		Add lines 21 through 23	24			
		Enter amount from Form 1040, line 38				
		Multiply line 25 by 2% (.02)	26			
		Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		<del></del>	27	
Other Miscellaneous	28	Other—from list in instructions. List type and amount	,			
Deductions		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, en	ter this amount			
Itemized		on Form 1040, line 40		,,	29	110,886
Deductions	30	If you elect to itemize deductions even though they are less than your		,		
		deduction, check here	<u> </u>	<u> </u>		
Can Danamussia D.		tion and Matine was forme 4040 implementations			O	40401 0044

#### **SCHEDULE B**

(Form 1040A or 1040)

Department of the Treasury Internal Revenue Service Attach to Form 1040A or 1040. (99)

#### **Interest and Ordinary Dividends**

See instructions on back.

OMB No. 1545-0074

Name(s) shown on return Your social security number NELVA E BRUNSTING 481-30-4685 Client Copyiount Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list Interest this interest first. Also, show that buyer's social security number and address EDWARD JONES 463 (See instructions on back and the instructions for Form 1040A, or 1 Form 1040, line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the Add the amounts on line 1 2 463 payer and enter 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. the total interest Attach Form 8815 3 shown on that torm. Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a 4 463 Note. If line 4 is over \$1,500, you must complete Part III. **Amount** Part II List name of payer CHEVRON CORPORATION 609 **Ordinary** METLIFE 70 **Dividends** EXXON MOBILE 756 (See instructions EDWARD JONES on back and the DEERE & COMPANY instructions for ELMER H BRUNSTING DECEDENTS TR DTD 27-6453100 8,092 Form 1040A, or Form 1040. line 9a.) 5 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter Add the amounts on line 5. Enter the total here and on Form 1040A, or Form the ordinary 1040, line 9a 6 13,239 dividends shown on that form. Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Yes No foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. Part III 7a At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign Foreign country? See instructions X Accounts If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to and Trusts those requirements (See instructions on b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the back.) financial account is located ..... During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a X foreign trust? If "Yes," you may have to file Form 3520. See instructions on back ......

#### **SCHEDULE D** (Form 1040)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

NELVA E BRUNSTING

Your social security number

Part I Short-Term Capital Gains an	d Losses – Assets H	eld One Year or Less		
Complete Form 8949 before completing line 1, 2, or 3.  This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
Short-term totals from all Forms 8949 with box A     checked in Part I	(			
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I	35,607(	25,680	0	9,927
<ul> <li>Short-term gain from Form 6252 and short-term gain or (loss) from partnerships, S Schedule(s) K-1</li> <li>Short-term capital loss carryover. Enter the amount worksheet in the instructions</li> </ul>	S corporations, estates, and unt, if any, from line 8 of you	trusts from  r Capital Loss Carryover		
7 Net short-term capital gain or (loss).Combine long-term capital gains or losses, go to Part II be	lines 1 through 6 in column low. Otherwise, go to Part II	ı (h). If you have any I on the back		9,927
Complete Form 8949 before completing line 8, 9, or 10.  This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II	(			
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II		····	0	23,354
Gain from Form 4797, Part I; long-term gain from from Forms 4684, 6781, and 8824		l long-term gain or (loss)	11	
12 Net long-term gain or (loss) from partnerships, S	corporations, estates, and t	rusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions			13	
			1	( 23,526)
15 Net long-term capital gain or (loss).Combine the back		. ,		-171
For Paperwork Reduction Act Notice, see your tax	return instructions.		Sche	edule D (Form 1040) 2011

Schedule D (Form 1040) 2011

P	art III	Summary	
16	Combine	lines 7 and 15 and enter the result	Client Copy 9,756
	• If lin	e 16 is a <b>gain</b> , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line	
	14.	Then go to line 17 below.	
	<ul> <li>If line:</li> </ul>	e 16 is a <b>loss,</b> skip lines 17 through 20 below. Then go to line 21. Also be sure to complete 22.	
	• If lin	e 16 is <b>zero,</b> skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form	
		NR, line 14. Then go to line 22.	
17	Are lines	15 and 16 both gains?	
	Yes	Go to line 18.	
	X No.	Skip lines 18 through 21, and go to line 22.	
18	Enter the	amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions	
19	Enter the	amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheetin the	19
20	Are lines	18 and 19 both zero or blank?	
	Yes	Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete	
		Qualified Dividends and Capital Gain Tax Worksheetn the instructions for Form 1040,	
	line belo	44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 w.	
	П.,		
		Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the edule D Tax Worksheetin the instructions. Do not complete lines 21 and 22 below.	
21	If line 16	is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:	
	<ul><li>The</li></ul>	loss on line 16 or	21 (
	• (\$3,0	000), or if married filing separately, (\$1,500)	
	Note. W	nen figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you h	ave qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?	
	X Yes	Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete	
		Qualified Dividends and Capital Gain Tax Worksheetn the instructions for Form 1040,	
		14 (or in the instructions for Form 1040NR, line 42).	
	······	Complete the rest of Form 1040 or Form 1040NR.	
····			

Schedule D (Form 1040) 2011

Form **8949** 

#### Sales and Other Dispositions of Capital Assets

▶ See Instructions for Schedule D (Form 1040).

▶ For more information about Form 8949, see www.irs.gov/form8949

Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Attachment Sequence No.

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

NELVA E BRUNSTING

Your social security number Glient-Goby

Note: You must check o	one of the boxes bete column (b) or (	elow. Complete a se g) until you have rea	eparate Form 8949, and the instructions for	page 1, for each box that is or those columns (see the lid d generally be left blank.	s checked.	
(A) Short-term transi Form 1099-B with ba	actions reported or	n (B) Sł		ns reported on Form	X (C) Short-term transact you cannot check box	
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
INVSCO BLD A		NCM				gain or 1035, ii arry
DEERE & CO		11/22/10	11/10/11	10,509	9,880	
	<u> </u>	05/20/10	02/03/11	25,098	15,800	
					Í	
						·
, , , , , , , , , , , , , , , , , , ,						
						-1
A CONTRACTOR OF THE CONTRACTOR						
						and any order of the state of t
2 Totals. Add the amou	l unts in columns (e) a	nd (f). Also, combine th	e I	***************************************		
amounts in column (g	). Enter here and inc	ude on Schedule D, lit	ne 1 (if			
		above is checked), or		35,607	25,680	0

Form 8949 (2011) Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

NELVA	ΙE	BRU	INS	T	IN	3
-------	----	-----	-----	---	----	---

NELVA E BRUNSTING   481-30-4685												
Part II Long-	Term Capital G	Sains and Loss	ses—Assets H	eld More Than One Y	ear	_						
Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked. Client Copy *Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.  (A) Long-term transactions reported on (B) Long-term transactions reported on Form (X) (C) Long-term transactions for which												
Form 1099-B with ba	isis reported to the	IRS 1099-I	3 but basis not repo	orted to the IRS	you cannot check bo	x A or B						
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	<b>(d)</b> Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	<b>(g)</b> Adjustments to gain or loss, if any*						
VK BLD AMER	BONDS INC		10/07/11	14,493	13,919							
DEERE & CO			06/07/11	50,391	35,794							
DEERE & CO												
DEERE & CO			10/21/11	30,006	24,418							
GMAC SMARTNO	TES		11/09/11	14,110	11,204							
IN FIN AUTH	REV PARKV	_03/20/03 IEW	04/11/11	8,725	9,000							
TOYOTA MOTOR	CR CORP	08/14/09	04/15/11	14,819	14,850							
		07/13/07	04/11/11	4,995	5,000	······						
Management					•							
MINISTER												
<u></u>												
· · · · · · · · · · · · · · · · · · ·												
# . # . #												
4 Totals. Add the amounts in column (g	). Enter here and inclu	de on Schedule D, lir	ie 8 (if									
box A above is check (if box C above is check			line 10 ▶ 4	137,539	114 BRUNS	TING003658	(					

42

43

BRUNSTING 003660 (Form 1040) 2011

(Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)

Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules

Form 1310

Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0	074
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(Rev. November 2005)

Department of the Treasury Internal Revenue Service

▶ See instructions below and on back.

Attachment Sequence No. 87

Tax year	decedent was due a refund:	,	011 4 0			
Calenda	r year 2011, or other tax year beginning , 20	, and endi	<u> Client Copy</u>	, 20		
	Name of decedent	Date of death	Decedent's social se	curity n	10.	
	NELVA E BRUNSTING	11/11/11	481-30-4685			
Please	Name of person claiming refund	Your social security number				
print						
or	Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	-	
type	203 BLOOMINGDALE CIRCLE					
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.					
	VICTORIA TX 77904					
с <u>х</u>	Surviving spouse requesting reissuance of a refund check. (see instructions).  Court-appointed or certified personal representative (defined below). Attach a court certificate st unless previously filed (see instructions).  Person, other than A or B, claiming refund for the decedent's estate (see instructions). Also, cor	nowing your appoint				
Part	Complete this part only if you checked the box on line C above.			Yes	No	
	he decedent leave a will?			X		
2a Has	a court appointed a personal representative for the estate of the decedent?				X	
	u answered <b>"No"</b> to 2a, will one be appointed?				X	
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.						
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws						
of the state where the decedent was a legal resident?				X		
If yo	u answered "No" to 3, a refund cannot be made until you submit a court certificate showing you	r appointment				
as p	ersonal representative or other evidence that you are entitled under state law to receive the refu	nd.				
Part	Signature and verification. All filers must complete this part.					
	a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare of my knowledge and belief, it is true, correct, and complete.	that I have examine	ed this claim, and to			
Signatu	re of person claiming refund▶		Date ▶			

000065	BRUNSTING,	<b>NELVA</b>	E
481_30_4	1685		

## **Federal Statements**

	Form 1040, Line 8b - 7	Tax-exempt Interest	
	Payer		Client Copy
EDWARD JONES		\$	387
TOTAL		\$	387

### Form 1040, Dividend Income

Payer	Ordinary Dividends			Qualified Dividends	
ELMER H BRUNSTING DECEDENTS TR DTD CHEVRON CORPORATION METLIFE EXXON MOBILE EDWARD JONES DEERE & COMPANY	\$	8,092 609 70 1,756 2,697	\$	4,241 609 70 1,756 1,517	
TOTAL	\$	13,239	\$	8,208	

### **Capital Gain Distributions**

Payer	Capital Gain				
EDWARD JONES	\$ 1				
TOTAL	\$ 1				

### Schedule A, Line 1 - Medical and Dental Expenses

Description	 Amount			
MEDICAL/DENTAL EXPENSES MEDICARE PREMIUMS	\$ 117,831 1,062			
TOTAL	\$ 118,893			

## **Federal Statements**

### Schedule A, Line 5 - State and Local Taxes

Client Copy

Description	Amount			
2010 ESTIMATES PAID IN 2011	\$	330		
STATE TAX PAYMENTS		690		
'10 IA INCOME TAX REFUND		-251		
TOTAL INCOME TAXES	*****	769		
GENERAL SALES TAX		1,137		
TOTAL SALES TAXES*		1,137		

<sup>\*</sup>SALES TAXES ARE BEING DEDUCTED

### Carryover Report

2011

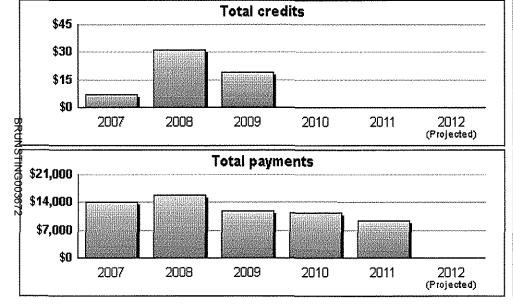
Form <b>1040</b>		C	arryove	r Report			2011
Name							r Identification Number
NELVA E BRU	NSTING						30-4685
Carryover	Item	Available to 2011		2011	Amounts	Client	CODY yover to 2012
Excess section 17	9						
Minimum tax credi	t		W				
Investment interes	-						
Investment interes	t - AMT						
Short-term capital	loss	***************************************	4444			***************************************	
Short-term capital	loss - AMT					<del> </del>	
Long-term capital I	oss	23,526	UTIL		-23,526		<u> </u>
Long-term capital I		23,526	<u>UTILIZED -23,5</u>		-23,526		<u> </u>
Residential energy							
D.C. first-time horr	ebuyer credit		······································				
Tax credit bonds				<del></del>			
Nonrecaptu	red Section 1231 L	osses - Line 8, Form 47	797	AMT	Nonrecaptured Section	n 1231 Losse	s - Line 8, Form 4797
2006 Amounts	<b>.</b>			2006 Amou	ınts		
2007 Amounts				2007 Amou	ınts		
2008 Amounts				2008 Amοι	ınts		
2009 Amounts				2009 Amou	ınts		
2010 Amounts	<u> </u>	<del></del>		2010 Amou			······································
Available to 2011				Available to	2011		
2011 Amounts				2011 Amou	ınts		
Carryover to 2012				Carryover t	0 2012		

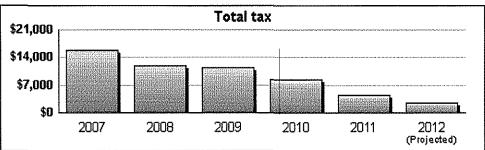
Form <b>1040</b>		Tax Return I	listory Report - Pa	ige 1		2011	
lame NELVA E BRUNSTI	ING			Taxpayer iden	tification N <b>milient</b> C	Opy-30-4685	
_	2007	2008	2009	2010	2011	2012 PROJECTED	
Filing Status	MFJ	MFJ	SGL	SGL	SGL	SGL	
Salaries and wages							
Interest income	19,504	6,535	842	15,837	463	13,702	
Dividend income	21,421	19,317	16,579	21,685	13,239	1	
Business income/loss							
Capital gains/losses		-3,000	-3,000	-3,000	9,756		
Other gains/losses							
IRA distributions, pensions, annuities	24,812	24,942	14,302	14,006	68,712	68,712	
Rent, royalty, farm rental income	25,335	30,399	27,836	-1,000		41,938	
Partnership/S corp income						4	
Estate or trust income				24,013	41,938	2	
Farm income/loss				<u> </u>			
Other income/loss	24,448	26,110	21,967	19,140	18,034	18,177	
Total income		104,303	78,526	90,681	152,142	142,529	
Total adjustments							
Adjusted gross income	119,926	104,303	78,526	90,681	152,142	142,529	
Allowable itemized deductions	6,391	4,631	2,418	31,366	110,886	111,607	
Standard deduction	12,800	14,000	7,600	7,100	7,250	5,950	
Itemized or standard deduction taken		14,000	7,600	31,366	110,886	111,607	
Exemptions		7,000	3,650	3,650	3,700	3,800	
Taxable income	100,326	83,303	67,276	55,665	37,556	27,122	
Combined with Interest income on the			ith Rent, royalty, farm rental i	<del></del>	···		
	Total income			Adjusted gross income			
\$171,000	n yuunnammaanka di amaa di ar fambul faddish haldadhadi NGBCBON Gangayyyyyyyyyyyyyyyyyy		\$171,000	re Barbari (HENEL EL ESEE ON CONTOCT E appaga come en	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	\$25000 \$2500	
\$134,000			\$134,000		Herri Angles (1888)		
				5519 E41			
\$97,000		The parties	-   \$97,000		Store Social Medical Page	- A	
¢co one			ten non				
<b>\$60,000</b> 2007 2008	2009 2010	2011 2012	**************************************	7 2008 20		2011 2012	
AU .		(Projected				(Projected)	
<u> </u>		Taxab	le income				
\$138,000   Itemized or \$	and adult (Mark Nagary y y y y y y y y y y y y y y y y y y	en e	\$119,000	andrakakan maskak lishak ladiga pagapapa an masa madaman madaka	A. Makkati (A.		
\$92,000			\$82,000				
1					Temp Waterway		
\$46,000	Per against graph of the control		- \$45,000				
\$0			L    <sub>\$8,000</sub>			province and the	
7007 7000	2000 2040	2011 2012	40,000	37 3000 30	00 2040 1	1044 7047	

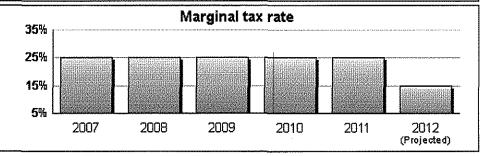
(Projected) (Projected)

Maria de la composición della composición della

Form <b>1040</b>	Tax Return History Report - Page 2								
Name NELVA E BRUNSTII	NG			Taxpayer	Identifi at minute C	<b>Opy</b> -30-4685			
	2007	2008	2009	2010	2011	2012 PROJECTED			
Taxable income	100,326	83,303	67,276	55,665	37,556	27,122			
Tax on taxable income	15,853	11,971	11,387	8,393	4,432	2,402			
Alternative minimum tax									
Total credits	7	31	19						
Net tax liability	15,846	11,940	11,368	8,393	4,432	2,402			
Self-employment taxes									
Other taxes									
Total tax	15,846	11,940	11,368	8,393	4,432	2,402			
Income tax withheld		24	25						
Estimated tax payments	14,160	15,880	11,920	11,360	9,340				
Other payments									
Total payments	14,160	15,904	11,945	11,360	9,340				
Total due/-refund	1,686	-3,964	-577	-2,967	-4,908	2,402			
Penalties and interest									
Net tax due/-refund	1,686	-3,964		-2,967	-4,908	2,402			
Refund applied to estimated tax payments		3,964	577						
Refund received				-2,967	-4,908				
Marginal tax rate	25.0%	25.0%	25.0%	25.0%	25.0%	15.0%			
Effective tax rate	16%	14%	17%	15%	12%	9%			







2011 IA 1040 Iowa Individual Income Tax Form
or fiscal year beginning
STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).



Your first name/middle initial BRUNSTING NELVA E

Spouse's las		Spouse's first name/middle init	ial					_	
				Client Copy					
Current mail	ing add	ress (number and street, apartment, fot, or suite number) or PO Box	***************************************	<del></del>			•		
203	BL	OOMINGDALE CIR							
City, State, 2	ZIP								
VICT	OR.	<u>TX 77904</u>							
Spouse SSN			1-30	-4685				our spouse were 65 or older as of 12/31/11.	
STEP 2 F		Status: Mark one box only.	···	(F.F) 4	- c		tence d 0.0	n 12/31/11 School District Number • 0000	
1 X		Were you claimed as a dependent on another person's lowa return?	YES	X NO A	1			an exemption is claimed in Step 3	
2		ed filing a joint return. (Two-income families may benefit by using	ng statu	s 3 of 4.)	H	ow many have health care co	verage'	(including Medicaid or hawk-i)	
3		f filing separately on this combined return. Spouse use column B. d filing separate returns.			<u> </u>	How many do not have he			
4   4	Spous	e's name:		SSN:				Income: \$	
5		of household with qualifying person. If qualifying person is not claimed	as a dep	endent on this return, e	enter t				
6 STEP 3 E		ifying widow(er) with dependent child. Name:		B. Snc	use	SS Filing Status 3 ONL)		A. You or Joint	
	•	Credit: Col. A: Enter 1 (enter 2 if filling status 2 or 5); Col. B: Enter 1	if filing st			X \$ 40 = \$		1 X\$40=\$ 40	
b. Ente	er 1 for	each person who is 65 or older and/or 1 for each person who	is <b>blin</b>	d		X \$ 20 = \$		1 X\$20=\$ 20	
c. Dep	pende	ents: Enter 1 for each dependent				X \$ 40 = \$	-		
		t names of dependents here:				TOTAL \$		\$ 60	
J				B. Spouse/Status 3			B. Sp	ouse/Status 3 A. You or Joint	
V STEP 4 Gross		Wages, salaries, tips, etc.							
Incom		Taxable interest income. If more than \$1,500, complete Sch. B.							
		Ordinary dividend income. If more than \$1,500, complete Sch. B.						•	
		Alimony received							
		Business income/(loss) from federal Schedule C or C-EZ				~ mm m ~		NOTE: Use only	
		Capital gain/(loss) from federal Sch. D if required for federal purposes						blue or black ink,	
9.0		Other gains/(losses) from federal form 4797				F 0 M 0 0		no pencils or red ink.	
티	8. 9.	******************************							
return - DO NOT STAPLE them here	10.	Taxable pensions and annuities  Rents, royalties, partnerships, estates, etc.				41 000			
APL	11.								
<u>[8]</u>	12.	Unemployment compensation. See instructions.							
	13.								
引	14.	Taxable Social Security benefits Other income, gambling income, bonus depreciation/sec. 179 adjustment							
틝	15.	<b></b>						<b>▲</b> 137,901	
			4.4			A.A./-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1			
Adjust	<b>t-</b> 17.	***************************************	-						
了 ments to		Health insurance deduction	18.			1,062			
@  ·-		Penalty on early withdrawal of savings	19.						
68		Alimony paid	20.						
Enclose W-2s and paymon	21,	Pension/retirement income exclusion							
W-2	22.	Moving expense deduction from federal form 3903	_						
089	23.	lowa capital gain deduction certain asset sales ONLY (see instructions)							
E E	24.	Other adjustments							
	25.	Total adjustments. ADD lines 16-24,						<b>▲</b> 7,062	
	26.	NET INCOME. SUBTRACT line 25 from line 15.				26.		<b>▲</b> 130,839	
STEP		Federal income tax refund / overpayment received in 2011	27.			2,967			
Federa	28.	Self-employment/household employment taxes				,			
	on <sup>29.</sup>	Addition for federal taxes. ADD lines 27 and 28.				29.		2,967	
and	30.	Total, ADD lines 26 and 29.						133,806	
↑ Deduc	<sup>™</sup> 31.	Federal tax withheld							
GOH	32.	Federal estimated tax payments made in 2011	32.			12,180			
	33.	Additional federal tax paid in 2011 for 2010 and prior years							
	34.	Deduction for federal taxes. ADD lines 31, 32, and 33.				34		12,180	
	35.	BALANCE, SUBTRACT line 34 from line 30. Enter here and on line 3	36, side 2	, 	<b>.</b>	35.	····	<u> 121,626</u>	



NELVA	14	BRUNSTING

2011 IA	۱ ۱	040, page 2	В.	Spouse/Status 3	Α.	You or Joint	B. Spouse/Statu	ıs 3	A. You or J	loint
STEP 7		RALANCE From side 1 line 25				36.	· · · · · · · · · · · · · · · · · · ·		121,	
Taxable		Total itemized deductions from federal Schedule A			 1					<u> </u>
Income		Taxpayers with bonus depreciation/sec. 179 must use lowa Sch. A. 38. lowa income tax if included in line 5 of federal Schedule A 38.				.02,024	Comple	ata line	es 37-40	
		39. BALANCE. Subtract line 38 from line 37 or enter the		•	7	00 024	L		itemize.	
		39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the lowa Schedule A			1.	.03,624				
		40. Other deductions 40.					-Uncil		opy	004
		Deduction. Check one box. 🛕 X Itemized. Add lines 39 and 40.		Standard					<u>▲ 109</u> ,	
	42.								<u></u>	802
STEP 8	43.									
Tax, Credits	44.									
and	45.		-						•	
Checkoff	46.	Total tax. ADD lines 43, 44, and 45.								<u>359</u>
Contribu-	47.									
tions	48.	***************************************								
	49.	***************************************				49,				<u>60</u>
	50.	· · · · · · · · · · · · · · · · · · ·				50.		0	<b>A</b>	<u> 299</u>
	51.		m.	.,,,,,,,	·	51.			<u> </u>	299
	52.		zero.			52.		0		0
	53.					53.			<b>A</b>	
	54.									
	55.		line 5	4.		55.		0	A	0
	56.	Total Tax, ADD lines 54 and 55.				56.			<b>A</b>	
	57.	Total tax before contributions. ADD columns A & B on line 56 and enter he	re.			******		57.		0
	58.	<ul> <li>Contributions. Contributions will reduce your refund or add to the amount y</li> </ul>	ou ov	/e. Amounts must be in whaters/Veterans	hoie dolla	rs. d Abuse Prevention				
		58a: <b>A</b> 58b: <b>A</b> 5	_				Fnter	58.		
		TOTAL TAX AND CONTRIBUTIONSADD lines 57 and 58.						59.		0
STEP 9	60.									
Credits	61.									
	62.									
	63.				····					
	64.									
	٠,,	•		<b>_</b>						
	65.									
	66.	the contract of the contract o								
	67.									
	01.	*!*****************						00		690
STEP 10	00.	TOTAL CREDITS.ADD columns A and B on line 67 and enter here						68.		690
Refund	69.							69.	<u> </u>	690
or	70.	Amount of line 69 to beREFUNDED  For a faster refund file electronically. Go to www.iowa.gov/tax for det				,,,,,,,,,,,,,,,	REFUND	70.	<b>A</b>	690
Amount		Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des	Moin							
You Owe	71.	*****								
	72.		MOU					72.	<u> </u>	
	73.		<b>A</b>	Check if annualized	income :			73.	<u> </u>	
	74,		^	74b. Interest			ADD Enter total	74.		
	75.	TOTAL AMOUNT DUE.ADD lines 72, 73, and 74, and enter here  You can pay online at www.iowa.gov/tax or pay by mail to lowa Incom				PAY	THIS AMOUNT	75.	<b>A</b>	<del></del>
		PO Box 9187, Des Moines IA 50306-9187. Make Check payable to Trea			<del></del>		······································		·····	ela .
		TICAL CHECKOFF. This checkoff does not increase the		\$1.50 to Democratic Pa	arty		\$1.50	o Demo	ocratic Party	
ē	mou	nt of tax you owe or decrease your refund.	:	\$1.50 to Republican Pa	arty	<b>▲</b> YO	URSELF: \$1.50 f	o Repu	blican Party	
				\$1.50 to Campaign Fu	ind		\$1.501	o Camp	paign Fund	
STEP 12		(We), the undersigned, declare under penalty of perjury that	at I (\	ve) have examined t	this reti	ırn includina	all accompanyi	na set	nedules	
		and statements, and, to the best of my (our) knowledge and	•	•				•		
9000000000000000		other than taxpayer) is based on all information of which the			•			p. o		
PLEASE	፠ '	Could than applyor) to become on an information of which the	. p.c		nougo.					
SIGN HER			$\blacktriangle$	X 11/11/11			IKKERS CP	<u> </u>	04/0	5/12
	`	Your Signature Date Ch	eck if	Deceased Date of Death	Prepar	er's Signature			Date	8
SIGN HER	E .				42-	1277139				
		Spouse's Signature Date Che	ck if D	eceased Date of Death	Prepar	er's SSN, FEIN, o	r PTIN			
									712-722-	3375
			Dayt	ime Telephone Number				Ī	Daytime Telephone	Number



This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESSES: See lines 70 and 75 above.

Iowa Department of Revenue

## lowa Department of Revenue www.iowa.gov/tax 2011 IA 8453-IND lowa Individual Income Tax Declaration for an E-File Return

			10 Hu		niic lax be	oraradon for all military
our first name		Last name		Your Social Secu	•	
NELVA	E	BRUNSTING		481-30	-4685	Client Copy —
Spouse's first n	name, middle initial	Last name		Spouse Social S	ecurity Number	Chork Copy
ome address	(number and street) or PO Bo	)X				<u></u>
203 BI	LOOMINGDALE	CIR				
ity, state, and						
VICTOR	RIA	TX 77904	·····			<del></del>
Part I	Tax Return Inform	nation - Tax year endir	na December 31	B. . <b>2011</b> /66	Spouse ng status 3)	A. You or Joint
		ne 26 A & B)			ng status o/	1A 130,839
		( & B)		2B		2A 359
3. lowa l	Income Tax Withheld (	IA 1040, line 60 A & B)		3B		3A
4. Amou	ınt to be Refunded (IA	1040, line 70)				4 690
5. Total	Amount Due (IA 1040,	line 75)				5
		xpayer (Be sure to kee				
6.	I do not want direct de	anneit or direct dehit				
7. X		nd be directly deposited as	designated below.	If I have filed a joint	return, this is an	
(==)	irrevocable appointme	ent of the other spouse as a	in agent to receive t	the refund.		
	•	nent of Revenue (IDR) and its design	-			
		y to the financial institution accoun financial institution to debit the ent		ment of my individual lowa	taxes (the payment/settle	mont
		nancial institution involved in the pro	·	payment of taxes to recei-		ice i
	confidential information necessity	essary to answer inquiries and reso	live issues related to the	payment.		
		withdrawal from your bank a bit block on this account, pl				
•		ink account by this ACH Cor			equest that they	and the ca
	a. Name of financial in		F AMERICA			
	b. Routing Number	113000023		digits must be 01 through 1	2 or 21 through 32.	
	c. Account Number	<u> </u>				
	d. Type of Account:		hecking		,	·
	e. Will this refund go	to (or payment come from)	an account outside	the United States?	Yes	X No
		he information I have provided to m				
is true, correct	ct, and complete. I consent th	ding lines of the electronic portion at my return, including any accomp	panying schedules and st	atements, be sent to the Ir	itemal Revenue Servi	ice
full and time!	ly payment of my tax liability I	a Department of Revenue (IDR). If will remain liable for the tax liability	and all applicable penal	ties and interest. I consent	that my refund be dir-	ectly
		clare that the information shown in both				
return will be	rejected. If the processing of	my return, refund, or direct debit is	delayed, I authorize the	IDR to disclose to my ERC	and/or transmitter th	ie
transmission	and indication of whether or	I was sent. I also consent to the IDI not my return is accepted, and, if re				
•	ichments must be forwarded t	upon request to the IDR.				1
Sign Here	<u> </u>					L
	Your Signature		Date		ure. If a joint return, t	ooth must sign. Date
9000000000000000		ctronic Return Origin	•			
		axpayer's return and that entries of for reviewing the return and only de				
have signed	I this return before submitting	to the IRS. I have provided the tax	payer with a copy of all fo	orms and information to be	filed with the IDR and	have
		in the lowa Electronic Filing Handl ree years from the due date of the				
		arer, under penalties of perjury, I de st of my knowledge and belief, they				
	e any knowledge.	my morniougo and bond, bidy	and stony correctly and CO		Ecoca on an invinia	1901 W
ERO	ERO 📥		Date	Check if	Check if	ERO's SSN or PTIN
Use	Signature 7		04/05/10	paid preparer	self-employed	7 700144154
Only	RICHARD K RIK Firm's name (or yours if self-employed),		04/05/12	2 X		P00144154
=		KROESE & KROESE P.C.			FEIN 42-1277139	
	address and ZIP code	540 NORTH MAIN AVENUE			Phone Number	
<del></del>	Paid Preparer's	SIOUX CENTER	Date	IA 51250-1: Check	The second secon	712-722-3375 parer's SSN or PTIN
Paid	Signature		Date		nployed	para a corr of titles
Preparer					A decident of the second of th	
Use	Firm's name (or yours					FEIN
Only	if self-employed),					Phone Number
	address and ZIP code				ľ	712-722-3375
	_					

BRUNSTING003679

Name(s) as shown on page 1 of the IA 1040

### 2011 IA 1040 Schedule A

### **lowa Itemized Deductions**

If you itemize deductions, enclose a copy of this schedule or a copy of the federal Schedule A with your return.

NELVA E	BR	UNSTING 481	<u>-30-46</u>	85
NOTE: If you have	fede	eral bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.		
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.		
Dental	1.	Medical and dental expenses 1. 117,831		
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus		
	_	depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.	3.	106,420
Taxes	4.	State and Local (Check only one box):		
You		a Other state and local income taxes. Do not include lowa Income Tax  Include School District Surfax and FMS Surfax paid in 2011 OD 4. 1, 137		
Paid		Include School District Surtax and EMS Surtax paid in 2011 OR		
		$f b$ $[\overline{X}]$ General sales taxes only from line 5b of the Federal Schedule A.		
	5.	Real estate taxes         5.         2,027		
	6.	Personal property taxes, including annual vehicle registration 6. 57		
	7.	Other taxes. List the type and		
		amount. FOREIGN TAXES - 1041-GT 7. 123		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		3,344
Interest	9a	Home mortgage interest and points reported on federal form 1098 9a.		
You	9b	Home mortgage interest not reported on federal form 1098 9b.		
Paid	10.	Points not reported on federal form 1098		
	11.	Qualified mortgage insurance premiums		
	12.	Investment interest. Attach federal form 4952 if required. 12.		
	13.	Add lines 9a-12. Enter total here.	13.	
Gifts	14.	Contributions by cash or check. 14		
to	15.	Other than by cash or check, You must attach federal form 8283 if more than \$500,		
Charity	16.	Carryover from prior year as adjusted for disallowance of bonus depreciation 16.		
	17.	Add lines 14 through 16. Enter total here.		60
Casualty/Theft Loss	18.	Casualty or theft loss(es). Attach federal form 4684.		
Job Expenses	19.	Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required		
and	20.	Tax preparation fees 20.	,	
Misc.	21.	Other expenses. List type and		
Deductions		amount 21		
	22.	Add the amounts on lines 19, 20, and 21. Enter the total here	,	
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result hera 23.		
	24.	Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	0
Other Misc. Deductions	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	
T-4-1	20			109,824
Total	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	109,624
Itemized Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.		
Deductions		n doing ming statuses 1, 2, of or o, error the amount on out 1, me of or the in 1949.		
Proration		Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. SPOUSE		YOU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 26 27b.	27a	
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here.		%
Spouses	30.	Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU)	30	
	31.	Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using		
		filing status 4, enter this amount on line 39, column A of your spouse's return. (SPOUSE)	31	

\*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.



### 2011 IA 1040 Schedule B

### Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040

NELVA E BRUNSTING

Social Security Number Client Copys5

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:

You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative

INTEREST

banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2,

Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities. **INCOME** 

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

	Check one for each payer			
Name of Payer	Taxpayer	Spouse	Joint	AMOUNT
EDWARD JONES	Х			46
EDWARD JONES	X			38
·				
				· · · · · · · · · · · · · · · · · · ·
			L	
Total Taxable Interest Income.				95
Total Taxable Interest Income.				

Add the amounts. Enter here and on IA 1040, line 2.

850]

PART II:

You must complete this part if you received more than \$1,500 in gross dividends in 2011. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

**DIVIDEND** 

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled

"Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly,

INCOME

check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

	Check one for each payer			
Name of Payer	ne of Payer Taxpayer		Joint	AMOUNT
CHEVRON CORPORATION	X			609
METLIFE	X			70
EXXON MOBILE	X			1,756
EDWARD JONES	X			2,697
DEERE & COMPANY	X			15
FROM BENEFICIARY'S SCHEDULE K-1	X			8,092
				······································
Total Taxable Dividend Income.				10.000

Add the amounts. Enter here and on IA 1040, line 3.

<u>1</u>3,239



lo	wa	Depa	rtment	of	Rever	านe
140		iowa	anythan			

# 2011 IA 126 Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040		ial Security Number
NELVA E BRUNSTING		3 <b>1-6:0/95</b> 85
MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE	YOU MUST FILE THIS FORM	
You are a nonresident of lowa	You are a nonresident o	f lowa with income
	from Iowa sources, or	
You are a part-year resident of lowa	<ul> <li>You are a part-year lowa</li> </ul>	a resident
Date moved into lowa:		
and/or	Enclose this form and a co	
Date moved out of lowa:	return with your lowa return	,
	Report only lowa-source in	
Your spouse is a nonresident of lowa	<ul> <li>You may benefit by using</li> </ul>	filing status 3 or 4.
Vous analyse is a next year resident of laws	IOWA-SOURC	SE INCOME
Your spouse is a part-year resident of lowa	IOVA-300RC	SE INCOME
Date moved into lowa:	B. SPOUSE	A. YOU OR JOINT
	Filing Status 3 Only	
Date moved out of lowa:		
1. Wages, salaries, tips, etc.	1	
2. Taxable interest income	2.	
Ordinary dividend income	3.	
4. Alimony received	3	
5. Business income or (loss)		
6. Capital gain or (loss)	5	
7 Other gains or (losses)	7	
7. Other gains or (losses) 8. Taxable IRA distributions	7	
8. Taxable IRA distributions 9. Taxable pensions and appulities	8	
Taxable pensions and annuities     Rents royalties partnerships estates etc.	9. 10	
10. Rents, royalties, partnerships, estates, etc.	10.	
11. Farm income or (loss)	11.	E-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
12. Unemployment compensation	12.	
13. Taxable Social Security benefits.	13.	
Other income, gambling income, bonus depreciation/section 179 adjustment     GROSS INCOME. ADD lines 1-14.		<u> </u>
16. Payments to an IRA, Keogh, or SEP while an lowa resident	16.	
17. Deduction for self-employment tax	17.	
18. Health insurance deduction		
19. Penalty on early withdrawal of savings	20	
20. Alimony paid	20.	
21. Pension/retirement income exclusion	21.	
22. Moving expense deduction into lowa only	22.	
23. Iowa capital gain deduction	^4	
24. Other adjustments	24.	<b>1</b>
25. Total adjustments. ADD lines 16-24.	25.	<b>A</b>
26. IOWA NET INCOME. SUBTRACT line 25 from line 15. LOW INCOME EXEMPTIC		
27. All-source net income from line 26, IA 1040		400.00/
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to	100.0%	100.0%
the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	. 28. %	%
29. Nonresident/part-year resident credit percentage:		7
· · · · · · · · · · · · · · · · · · ·	29. %	100.0%
Subtract the percentage on line 28 from 100,0%.		359
30. Iowa tax on total income from line 43, IA 1040		60
31. Total credits from line 49, IA 1040	20	299
32. Tax after credits. Subtract line 31 from line 30.		
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33	299

ENTER THIS AMOUNT ON LINE 51, IA 1040



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lowa	Minimum	Tax Com	putatior
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Name(s) as shown on IA 1040 or IA 1041	Client C	ору
NELVA E BRUNSTING	481-30-4685	
PART I: Adjustments and Preferences. See instructions.		·····
If you itemized deductions on Schedule A, start on line 1. If you did not itemize on your IA 10	040, start on line 7.	
Medical and dental from line 2, federal form 6251		3,804
2. Taxes from line 3, federal form 6251, less any lowa income tax included on that line		3,344
3. Certain interest on a home mortgage not used to build, buy, or improve your home, from line 4, federal form 62	251 3	
4. Miscellaneous itemized deductions from line 5, federal form 6251		
5. Refund of taxes from line 7, federal form 6251, less any lowa income tax included on that line	5.	
6. Investment interest from line 8, federal form 6251, less interest and expense related to private		
activity bonds issued after 08/07/86	, . , . , . , 6	0
7. Post - 1986 depreciation from line 18, federal form 6251		<u> </u>
8. Adjusted gain or loss from line 17, federal form 6251	_	
9. Incentive stock options from line 14, federal form 6251		
10. Passive activities from line 19, federal form 6251		
11. Beneficiaries of estates and trusts from line 15, federal form 6251	11	
12. Enter the amount for each corresponding item from federal form 6251. Enter total on line 12.		
a. Circulation expenditures (line 21) a. h. Patron's adjustment h.		
b. Depreciation (pre-1987) b. i. Pollution control facilities i.		
C. Installment sales (line 25) C. j. Research and experimental (line 24) j.		
d. Large partnerships (line 16) d. k. Section 1202 exclusion (line 13) k.		
e. Long-term contracts (line 22) e. I. Tax shelter farm activities I.		
f. Loss limitations (line 20) f. m. Related adjustments (see instr.) (line 27) m.	12.	
g. Mining costs (line 23) g.  13. Total Adjustments and Profesoness Combine lines 1 through 12		7,148
13. Total Adjustments and Preferences.Combine lines 1 through 12.		7,140
PART II: Alternative Minimum Taxable Income		
14. Taxable income from IA 1040, line 42; or IA 1041, line 22	14	11,802
15. Net operating loss deduction. Do not enter as a negative amount.	15	11 000
16. Combine lines 14 and 15.	16	
17. Add lines 13 and 16.	17	
18. Alternative tax net operating loss deduction. See instructions.	18	18,950
19. Alternative Minimum Taxable Income. Subtract line 18 from line 17.	19	10,950
PART III: Exemption Amount and Alternative Minimum Tax		06.000
20. Enter \$35,000 (*\$17,500 if filing status 3 or 4; \$26,000 if single, head of household or qualifying widow(er))	20.	26,000
21. Enter \$150,000 (*\$75,000 if filing status 3 or 4; \$112,500 if single, head of household or qualifying widow(er))	21	112,500
22. Subtract line 21 from line 19. If the result is zero or less, enter zero.	00	U
23. Multiply line 22 by 25% (0.25).	23 24.	26,000
24. Subtract line 23 from line 20. If the result is zero or less, enter zero.		
<ul><li>25. Subtract line 24 from line 19. If the result is zero or less, enter zero.</li><li>26. Multiply line 25 by 6.7% (0.067).</li></ul>	00	0
07. Danish to offen and the Continue time		299
28. Iowa Minimum Tax. Subtract line 27 from line 26, enter here and on IA 1040, line 45, or IA 1041,		22
line 25. See instructions for Minimum Tax Limited to Net Worth. If less than zero, enter zero.	28	0
PART IV: NONRESIDENTS AND PART-YEAR RESIDENTS ONLY - Complete lines 29 - 32.	29.	
29. Enter lowa net income plus lowa adjustments and preferences. See instructions. If less than zero, enter zero.		137 997
30. Total net income plus total adjustments and preferences. See instructions.	30	137,987
<ul><li>31. Divide line 29 by line 30 and enter the result to three (3) decimal places.</li><li>32. Iowa Minimum Tax. Multiply line 28 by line 31. Enter here and on IA 1040, line 45, or IA 1041,</li></ul>		
line 25. See instructions for Minimum Tax Limited to Net Worth, If less than zero, enter zero.	32.	0

\*Exemption levels of \$17,500 and \$75,000 on lines 20 and 21, respectively, also apply to an estate or trust.

